



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.34992 of 2025

M/s. Ramesht Security Services Pvt. Ltd. ...

Petitioner

Mr. Madhab Lal Agarwal, Advocate

-Versus-

***Assistant Commissioner, GST & Central
Excise, GST & Central Excise, Rourkela
I Division***

Opposite Party

Mr. Bismay Anand Prusty, Senior Standing Counsel

**CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

Order No.

**ORDER
11.12.2025**

01. W.P.(C) No.34992 of 2025 and I.A. No.21826 of 2025

1. It is pointed out by learned counsel appearing for the petitioner that the issues involved in the instant writ petition are identical and similar to an issue involved in a Special Leave Petition being SLP(C) No.5392 of 2025 (*Union of India and others v. GMR Airport Infrastructure Ltd.*) before the Supreme Court.

2. By an order dated 2nd May, 2025 passed in SLP(C) No.5392 of 2025, an observation is made that since the apex Court is in seisin of the matter, the High Courts or the Tribunal, as the case may be, shall defer the hearing of the matter till the same is decided finally.



2.1. The said order dated 2nd May, 2025 is reproduced as under:

“This matter has come up today for hearing the parties on interim relief.

2. Notice in the main matter had already been issued on 7-3-2025.

3. We take notice of the fact that the High Court by way of its impugned judgment and order disposed of hundreds of petitions.

4. One of the matters has come up before us.

5. It is difficult to hear the Revenue on interim relief in the absence of other assesses before us.

6. We request Mr. N. Venkataraman, the learned Additional Solicitor General to see that the other Special Leave Petitions also come up before us at the earliest so that we can issue notice in all the matters.

7. According to Mr. N. Venkataraman, the impugned judgment and order passed by the High court of Delhi needs to be suspended from its operation as the same is creating lot of problems for the Revenue.

8. He pointed out that almost 250 matters came to be disposed of by the Tribunal following the judgment of the High Court of Delhi.

9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may deferred till we take an appropriate call in the matter.

10. List this matter after Summer Vacation.”

3. In view of the above, the writ petitions are adjourned sine die and shall be listed along with W.P.(C) No.18197 of 2025 and batch.

4. No coercive action shall be taken against the petitioner until further order.



5. Liberty is granted to the petitioner to mention the matter after the said Special Leave Petition is finally disposed of or any order is passed therein, which would not create any fetter in deciding the aforementioned writ petitions by this Court.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini