



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.32150 of 2024

Braja Sundar Das

....

Petitioner

Represented By Adv. –
Mr. Sidhartha Ray, Sr. Advocate

-versus-

**The Chief Commissioner, GST,
Central Excise and Customs,
Bhubaneswar and another**

....

Opp. Parties

Represented By Adv.
Mr. Avinash Kedia, Junior Standing Counsel

CORAM:

**THE HON'BLE MR. JUSTICE ARINDAM SINHA,
ACTING CHIEF JUSTICE**

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER

24.02.2025

Order No.

01.

W.P.(C) no.32150 of 2024 and I.A. no.16780 of 2024

1. Mr. Ray, learned senior advocate appears on behalf of petitioner and submits, impugned is order-in-original dated 31st January, 2023. He draws attention to show cause notice dated 28th June, 2021 and submits, his client's parents required treatment in various hospitals at that time, preventing him from replying to the notice. Relying on clause (b) under sub-section (4B) in section 23,



Finance Act, 1994. He submits, outside limit for determining the amount of service tax is one year from date of the notice. He reiterates, show cause notice is dated 28th June, 2021 and impugned order-in-original passed more than one year later on 31st January, 2023.

2. For admission of the writ petition and interim order he relies on our order dated 21st January, 2025 in W.P. (C) no.1650 of 2025 (M/s. Jagabandhu Security Agencies Pvt. Ltd., Cuttack v. Assistant Commissioner, GST & Central Excise, Cuttack-I Division).

3. Mr. Kedia, learned advocate, Junior Standing Counsel appears on behalf of revenue. He has adjournment to obtain instructions.

4. List on 17th March, 2025. Impugned order will remain stayed till next date of hearing.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Signature Not Verified

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Date: 24-Feb-2025 17:49:25