



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 14929 of 2024

M/s. Krishna Motors, Jharsuguda

Petitioner

*Proxy Counsel on behalf of
Ms. I. Tripathy, Advocate*

Vs.

***Deputy Commissioner, CGST &
Central Excise, Jharsuguda Division,
Jharsuguda & another***

Opposite Parties

*Mr. M. Agarwal, Jr. Standing
Counsel for CGST*

CORAM:

**DR. JUSTICE B.R. SARANGI
MR. JUSTICE G. SATAPATHY**

**ORDER
27.06.2024**

**Order No.
01.**

This matter is taken up by hybrid mode.

2. The challenge in the present writ petition is to an order dated 24.03.2023 of the Assistant Commissioner, GST & Central Excise, Jharsuguda Division, Jharsuguda (opposite party No.2) under Sections 73(2), 75 and 77(1)(c)(ii) of the Finance Act, 1994 along with interest and penalty for the tax period 2015-16.

3. A perusal of the impugned order reveals that it was passed ex parte. In fact, the petitioner was unable to appear and did not even file a reply to the show cause notice (SCN) issued to him preceding the above assessment order.

4. In the petition, the petitioner has explained how he was not served with any notice for which he was not able to file reply to the show cause notice.

5. Having heard learned counsel for the parties, this Court is of the view that the petitioner ought to be given one more chance to



first reply to the SCN and then appear before the assessing authority for a fresh assessment order to be passed in accordance with law.

6. Accordingly, while setting aside the impugned assessment order dated 24.03.2023 of Opposite Party No.2, this Court directs as under:-

(i) The petitioner will first file a reply to the SCN on or before 19.07.2024.

(ii) The matter will thereafter be taken up by opposite party on 22.07.2024, and after hearing the petitioner, a fresh assessment order shall be passed within a period of two months thereafter. If aggrieved by such order, it will be open to the petitioner to seek appropriate remedies in accordance with law.

7. The writ petition is disposed of in the above terms.

(DR. B.R. SARANGI)
JUDGE

(G. SATAPATHY)
JUDGE

S.Sasmal