# IN THE HIGH COURT OF ORISSA AT CUTTACK

## W.P.(C) No.14212 of 2024

*Ashok Kumar Rayet* ..... *Petitioner*

*Ms. Z.M. Wallace, Advocate*

*Vs.*

*Assistant Commissioner, GST & Central Excise, Cuttack* ..... *Opposite Party*

*Mr. Avinash Kedia, Jr. SC for Revenue*

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

**ORDER**
**18.06.2024**

**Order No. 01.**

This matter is taken up by hybrid mode.

2. The challenge in the present writ petition is to an order dated 17.05.2024 of the Assistant Commissioner, GST & Central Excise, Cuttack-II Division, Cuttack (opposite party) under Sections 73(1), 75 and 78 of the Finance Act, 1994 along with interest and penalty for the tax period 2014-15.

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 17.05.2024 of Opposite Party, this Court directs as under:-

(i) The petitioner will first file a reply to the SCN on or before 08.07.2024.

(ii) The matter will thereafter be taken up by opposite party on 11.07.2024, 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**

***Subhasmita***