



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.31137 of 2024

**M/s. M.P. Jay Jagannath
Transport, Kendujhar**

....

Petitioner

Represented By Adv. –
Mr. P.K. Jena, Advocate

-versus-

**State Tax Officer, CT and GST
Circle, Keonjhar and others**

....

Opposite Parties

Represented By Adv. –
Mr. S. Mishra, Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

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

ORDER

08.01.2025

Order No.

- 01.** 1. Mr. Jena, learned advocate appears on behalf of petitioner and submits, impugned is ex parte order dated 30th April, 2024 made under section 73 of Odisha Goods and Services Tax Act, 2017. Impugned order was preceded by show cause notice dated 3rd July, 2023 relevant to tax period April, 2018 to March, 2019. Date of filing reply to the show cause was on 3rd August, 2023. His client was able to file the reply on 2nd November, 2023. As his client could not file the reply



within time, impugned order was made ex parte. He seeks interference for his client to have opportunity of hearing based on the reply filed.

2. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of revenue and submits, impugned order was duly made. No reply was filed to the notice within time. Petitioner went silent. The authority taking into consideration the audit report, passed the order. No interference is voluntary.

3. It appears, petitioner filed reply to the show cause by GST DRC-06 on 2nd November, 2023. Impugned order was made thereafter on 30th April, 2024. It does say that after petitioner was allowed time, he transmitted documents such as GSTR-9 and GSTR-9C but thereafter remained silent over the matter.

4. We have before us a tax payer, who did submit some documents within extended time and thereafter filed reply to the show cause notice, out of time but before making of impugned order. The facts and circumstances cause us to exercise our extraordinary power to interfere as petitioner appears to have exhibited some substance in wanting to present defence.

5. In view of aforesaid impugned order is set aside. Petitioner will communicate certified copy of this order to opposite party no.2 by 24th



January, 2025 and obtain date of personal hearing. In event of omission to communicate as directed, impugned order will stand automatically restored.

6. The writ petition is disposed of.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Jyoti