



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.27979 of 2024**

**Dilip Kumar Swain**

....

**Petitioner**

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

*-versus-*

**Deputy Director, DGGI, BBSR  
and others**

....

**Opposite Parties**

Represented By Adv. –  
Mr. T.K. Satapathy, Sr. Standing Counsel

**CORAM:**

**THE HON'BLE MR. JUSTICE ARINDAM SINHA**

**AND**

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

**ORDER**  
**26.11.2024**

**Order No.**

W.P.(C) no.27979 of 2024 and I.A. no.15100 of 2004

- 01.** 1. Mr. Harichandan, learned advocate appears on behalf of petitioner and submits, impugned is show cause notice dated 1<sup>st</sup> August, 2024 issued under section 74 of Odisha Goods and Services Tax Act, 2017 for period commencing from July, 2017 to March, 2024. Referring to, inter alia, sub-section (10) in section 74 he submits, there is prescribed period for issuance of notice as within five years, inter alia, from due date of furnishing of annual return for a



particular financial year. Furthermore, his client being an unregistered dealer, provision in section 74 does not apply to it.

2. He relies on view taken by a learned single Judge in the High Court of Karnataka in **Writ Petition no.15810 of 2024 (T-Res) on judgment dated 4<sup>th</sup> September, 2024 (Veremax Technologie Services Ltd. v. Assistant Commissioner of Central Tax)**. The learned judge held, consolidation of multiple assessment years into single show cause notice contravenes the provisions. He seeks interference, interim at the stage.

3. Mr. Satapathy, learned advocate, Senior Standing Counsel appears on behalf of revenue and draws attention to definitions section 2(106) to submit, meaning given to 'tax period', when applied to the show cause notice brooks no interference. He submits further, as on date of issuance of the show cause notice, petitioner had obtained registration.

4. Petitioner is relying on view taken by a learned single Judge against consolidation of tax period. In the circumstances, the writ petition requires hearing.

5. Counter be filed by 17<sup>th</sup> December, 2024 as prayed for by Mr. Satapathy. Petitioner may file rejoinder, to be accepted on adjourned date upon advance copy served.



6. List on 3<sup>rd</sup> January, 2024. Impugned notice will remain stayed till next date of hearing.



***(Arindam Sinha)***  
***Judge***

***(M.S. Sahoo)***  
***Judge***

*Sks*