



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.693 of 2025

M/s. Iliyas Granites, Baghajhari, Petitioner
Ganjam

Represented By Adv. –

Mr. P.K. Harichandan, Advocate
Mr. P. Harichandan, Advocate

-versus-

Superintendent GST and CE, Opposite Parties
Berhampur and others

Represented By Adv. –

Mr. T.K. Satapathy, Advocate
(Senior Standing Counsel)

CORAM:

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

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

ORDER

31.01.2025

Order No.

01.

1. Mr. Harichandan, learned advocate appears on behalf of petitioner and submits, under challenge is, inter alia, order dated 18th November, 2024 passed under section 74 of Central Goods and Services Act, 2017. His client paid royalty to Government. Allegation was made of suppression and wilfull misstatement to demand tax on the royalty. The issue is before the Supreme Court



and listed to be heard today itself. He seeks interference, interim at this stage.

2. Mr. Satapathy, learned advocate, Senior Standing Counsel appears on behalf of revenue and submits, demand here is for goods and services tax not paid on suppression and wilfull misstatement. Issue before the Supreme Court was in respect of service tax. On query made he submits, petitioner's reliance on pending proceedings in the Supreme Court mentioned in respect to the show-cause notice was not considered.

3. In view of aforesaid, we are inclined to and set aside impugned order, restoring the proceeding. Petitioner will communicate certified copy of this order to opposite party no.1 by 10th February, 2025 and obtain date of hearing. The authority will on hearing petitioner, pass fresh order. Petitioner will not seek unnecessary adjournments. In event the communication is not made impugned order will stand automatically restored.

4. The writ petition is disposed of.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Signature Not Verified

Digitally Signed
Signed by: PRASANT KUMAR SAHOO
Designation: PERSONAL ASSISTANT
Reason: Authentication
Location: Orissa High Court
Date: 31-Jan-2025 19:10:32

