



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.691 of 2025

Narayan Pradhan

....

Petitioner

Represented By Adv. –

Mr. P.K. Harichandan, Advocate

-versus-

**Asst. Commissioner, GST and CE,
Berhampur Division and others**

.... **Opposite Parties**

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

W.P.(C) no.691 of 2025 and I. A. no.15 of 2025

Order No.

01.

1. Mr. Harichandan, learned advocate appears on behalf of petitioner and submits, impugned is show-cause notice dated 19th February, 2024 carrying purported finding of misstatement made by his client, to underpay the tax issued under sub-section (1) in section 74 of Central Goods and Services Tax Act, 2017. The provision was invoked to avail extended period of limitation but there was no allegation of misstatement in the show cause notice.

As such, there has been jurisdictional error, which goes to root of



impugned order. It be set aside on interference. He also seeks interim protection.

2. Mr. Satapathy, learned advocate, Senior Standing Counsel appears on behalf of revenue and submits, there is clear finding of the misstatement. Rate of tax was willfully applied at a lower rate. There be no interference.

3. Considering submission of jurisdictional error going to root of impugned order, there is requirement for the writ petition to be heard.

4. List on 21st February, 2025. Impugned order will remain stayed till next date of hearing.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Prasant/A. Mishra



Signature Not Verified

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

