



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.2820 of 2025

Simanchal Achary

....

Petitioner

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

-versus-

**Joint Commissioner of State Tax
(Appeal), Territorial
Range, Ganjam, Berhampur and
others**

....

Opp. Parties

Represented By Adv.
Mr. S. Mishra, Standing Counsel for revenue

CORAM:

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

AND

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

**ORDER
11.02.2025**

Order No.

01.

1. Mr. Harichandan, learned advocate appears on behalf of petitioner and submits, his client seeks interference with first appellate order dated 2nd March, 2024 in respect of tax period July, 2017 to March, 2018. Referring to the tables given in impugned order he submits, some payments were made by his client, not considered. Details of the payments will appear from Form GSTR-3B (Annexure-



6). He submits, impugned order be set aside for the appeal being restored and the payments to be considered by the appellate authority.

2. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of revenue. He is to obtain instructions on claimed payments made by petitioner, whether were not considered by the appellate authority.

3. List under same heading on 25th February, 2025.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Jyostna/Radha

Signature Not Verified

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