



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.35072 of 2025

Srikant Das

....

Petitioner

Mr. Pranaya Kishore Harichandan, Advocate
-versus-

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

Mr. Sunil Mishra, Standing Counsel
(for State CT & GST)

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

Order No.

ORDER
22.01.2026

03. 1. Petitioner, Works Contractor, having ceased to have business since 2016, did not choose to be registered after introduction of the Central Goods and Services Tax Act/the Odisha Goods and Services Tax Act, 2017 (Collectively, "GST Act") and he has preferred the instant writ petition challenging the impugned order dated 22.01.2022 passed under Section 63 of the GST Act by the Additional CT & GST Officer, Ganjam-II Circle, Ganjam *vide* Annexure-2 and the appellate order dated 14.12.2023 passed by the Joint Commissioner of State Tax (Appeal), Territorial Range, Ganjam, Berhampur *vide* Annexure-3.



2. It is submitted by Mr. Pranaya Kishore Harichandan, learned Advocate that by generating a temporary GSTIN 212100000505TMP, the Additional CT and GST Officer, Ganjam-II Circle, Ganjam initiated a proceeding under Section 63 of the GST Act by issue of notice in Form GST ASMT-14. Since the petitioner was unaware of the fact of such proceeding being initiated could not participate in the proceeding which led to passing of an *ex parte* order of assessment dated 22.01.2022 under the said provision treating the petitioner as unregistered. It is further submitted that the appeal preferred under Section 107 of the GST Act against the said *ex parte* order of assessment stood dismissed by order dated 14.12.2023; thereby, the demand raised in the assessment got confirmed.

- 2.1. It is contended by Mr. Harichandan, learned Advocate that based on the data available on Works and Accounts Management Information System (for short, 'WAMIS'), the Assessing Authority as well as the appellate authority proceeded to finalise the proceeding under Section 63 of the GST Act. It is urged that had the authorities given an opportunity of hearing, the petitioner would have explained that due to wrong reporting and feeding of data in the portal in WAMIS and Income Tax Portal, the Executive Engineer R&B) Ganjam Division-I, Berhampur, an arbitrary demand has been raised by passing an order of assessment under Section 63 of the GST Act. It is impressed upon that another works



contractor with the same name being available as registered under GST Act, confusion appears to have crept in.

2.2. It is argued that the authorities could have called for appropriate information from the concerned authority instead of relying blindly on the data uploaded in the WAMIS and Income Tax Portal.

3. Mr. Sunil Mishra, learned Standing Counsel for CT and GST Organization having availed opportunities to obtain instruction (s) on earlier occasion (s), furnished the written instructions submitted by the Joint Commissioner of CT & GST, CT & GST Circle, Ganjam-II, Berhampur wherein the copy of letter dated 13.01.2026 issued by the Superintending Engineer, Ganjam R & B Division-1, Berhampur is enclosed. It is asserted by the said Superintending Engineer that the information supplied in the letter dated 29.10.2025 issued by his Office under the Right to Information Act, 2005 was correct. It is clarified by Mr. Sunil Mishra, learned Standing Counsel with reference to letter dated 13.01.2026 that the return in the GST Act filed by the Office of Superintending Engineer was with respect to transaction of a person who happens to be registered under the GST Act assigned with GSTIN 21CFDPD1998GIZO with the identical name as that of the petitioner. Mr. Sunil Mishra, learned Standing Counsel conceded that the present assessment order being passed against a person who remained unregistered under



the GST Act under an impression that though he had turnover as uploaded in the WAMIS against Srikant Das. He submitted that confusion arose as the names of both the registered and unregistered persons are identical.

4. In view of such conceded position and taking note of written instruction(s) of Joint Commissioner of CT & GST, CT & GST Circle, Ganjam-II as furnished by learned Standing Counsel, the impugned order dated 22.01.2022 passed under Section 63 of the GST Act by the Additional CT & GST Officer, Ganjam-II Circle, Ganjam and the appellate order dated 14.12.2023 passed by the Joint Commissioner of State Tax (Appeal), Territorial Range, Ganjam, Berhampur cannot be sustained.
5. Hence, the aforesaid orders *vide* Annexures-2 and 3 are hereby quashed and set aside. The Writ Petition is allowed accordingly. Pending Interlocutory Application(s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

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