



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

**W.P.(C) No. 883 of 2026**

***Debasis Nandi***

....

***Petitioner***

Mr. S.A. Mohanty, Advocate

*-versus-*

***The Commissioner of Commercial  
Taxes and Goods and Services Tax,  
Odisha and others***

....

***Opposite Parties***

Mr. Sheshadeba Das, Addl. Standing Counsel  
for GST Department

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

**Order No.**

**ORDER  
02.02.2026**

- 01.**        1.        Assailing the rejection order dated 23.12.2025 passed by the Additional Commissioner of State Tax (Appeal), Central Zone-I, Cuttack (hereinafter, “the Appellate Authority”, for short), the Petitioner has approached this Court by way of filing this writ petition invoking extraordinary jurisdiction under Article 226/227 of the Constitution of India with a prayer to set aside the said rejection order so as to enable him to furnish explanation with regard to show-cause notice dated 06.12.2025.
2.        Learned counsel appearing for the Petitioner submitted that the petitioner, registered person, suffered a demand of Rs.9,55,640/- on account of an assessment framed under Section 73 of the Odisha Goods and Services Tax Act, 2017 for the period 2023-24 *vide* order dated 20.08.2025 against which an appeal was preferred on



27.11.2025 under Section 107 before the Appellate Authority aforementioned.

**2.1.** Learned counsel for the petitioner further submitted that though appeal should have been filed within three months, i.e., on or before 19.11.2025, the same could be filed on 27.11.2025 due to circumstances beyond control. The Appellate Authority should have considered such delay liberally invoking discretion in terms of sub-section (4) of Section 107 as the appeal has been filed within condonable period. It is explained that though notice was issued by the Appellate Authority inviting reply, the same could not be complied with as the Petitioner was under medical treatment during relevant period of time.

**2.2.** He submitted that given a chance, the Petitioner would be able to furnish reply with respect to delay in filing the appeal before the Appellate Authority.

**3.** Learned Additional Standing Counsel appearing for the CT & GST Department-Opposite Parties vehemently objected to such plea.

**4.** Considered the rival contentions made by the learned counsel for the respective parties. On perusal of the impugned order dated 23.12.2025, it is revealed that since notice in letter, dated 06.12.2025 could not be responded by the Petitioner, the appeal got rejected. There is no evidence put forth by the learned Standing Counsel appearing for the Opposite Parties to establish that the contentions of the learned counsel for the Petitioner are not genuine and germane.



**4.1.** In such view of the matter, this Court is of the considered view that the Petitioner is required to be given one opportunity to justify that the delay occurred due to circumstance beyond his control. There appears sufficient cause for the petitioner to file appeal beyond the period stipulated under sub-section (1) of Section 107 of the GST Act. Therefore, this Court is inclined to set aside the rejection order dated 23.12.2025 passed by the Additional Commissioner of State Tax (Appeal), Central Zone-1, Cuttack and direct the Petitioner to appear before the Appellate Authority on or before 02.03.2026 and file response to the notice in Letter dated 06.12.2025. In the event the Petitioner approaches the Appellate Authority with such explanation, the authority concerned shall consider the same by affording opportunity of hearing to the Petitioner/representative of the Petitioner.

**5.** With the aforesaid observation and direction, the writ petition stands disposed of.

***(Harish Tandon)***  
***Chief Justice***

***(M.S. Raman)***  
***Judge***

S.K. Jena/  
Sisira

