



IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.24610 of 2025

Life Insurance Corporation of India Ltd. *Petitioner*

Mr. Ashok Kumar Mohanty, Advocate
-versus-

Commissioner CGST and Central Excise (Appeal), Bhubaneswar and others *Opposite Parties*

Mr. Prasenjeet Mohapatra, Senior Standing Counsel

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

ORDER
19.03.2026

Order No.

02. 1. Against the appellate order dated 30th May, 2025 *vide* Annexure-9 passed by the Commissioner, CGST & Central Excise (Appeal), Bhubaneswar, rejecting the appeal on the ground "***filed in wrong jurisdiction***", the petitioner, Life Insurance Corporation of India Limited, has come up before this Court invoking provisions under Articles 226 and 227 of the Constitution of India.
2. Learned counsel appearing for the petitioner submitted that being aggrieved by the Order-in-Original dated 28th January, 2025 passed under Section 74 of the Central Goods and Services Tax Act, 2017/Odisha Goods and Services Tax Act, 2017 (collectively, "the GST Act") by the Additional Commissioner (Annexure-6) and summary of order dated 4th February, 2025 (Annexure-7) passed by the Commissioner, Bhubaneswar IV Circle, Bhubaneswar, the petitioner preferred an appeal under



Section 107 of the GST Act before the Commissioner, CGST & Central Excise (Appeal), Bhubaneswar.

2.1. It is further submitted that the Order-in-Original *vide* Annexure-6 was passed in common against the Life Insurance Corporation of India having its offices at different parts of this country. So far as it related to the State of Odisha is concerned, the petitioner filed an appeal at Bhubaneswar on 27th April, 2025 under Section 107 of the GST Act. It is emphatically urged that the said appeal came to be rejected on 30th May, 2025 indicating “***filed in wrong jurisdiction***” without any application of mind. It is, therefore, submitted that the order of rejection is liable to be set aside.

3. On the last occasion, on such submission made by the learned counsel for the petitioner, learned Senior Standing Counsel sought for accommodation to enable him to obtain instruction in this matter.

4. Today, when the matter was taken up, the learned Senior Standing Counsel appearing for the Department-opposite parties furnished written instructions dated 17th March, 2026 received from the Assistant Commissioner (Law), GST and Central Excise, Bhubaneswar, wherein at paragraph-3, it has been reflected as follows:

“3. O/O the Commissioner (Appeals), GST, Central Excise & Customs, Bhubaneswar, vide email dated 16.03.2026 (copy of the mail printout is enclosed) stated as under:

“As on the date of rejection of the appeals, there was no mechanism for this office to transmit appeals filed against CAA Orders to the correct jurisdiction.

However, DG-Systems, Chennai have issued one advisory in this regard in July, 2025.



The appellants may be requested to re-file the appeals on the system and in terms of the Advisory; this office shall take steps to have the appeals transmitted to the correct jurisdiction.”

5. Heard learned counsel for the petitioner and learned Senior Standing Counsel appearing for the Department-opposite parties.

6. On perusal of record and after going through the written instructions so furnished by the learned Senior Standing Counsel appearing for the Department, it is perceived that in rejecting the appeal there was mistake on the part of the opposite parties and the petitioner is advised to re-file the appeal. Accordingly, without touching the merit of the matter, this Court disposes of this writ petition by setting aside the order dated 30th May, 2025 passed by the Commissioner, CGST & Central Excise (Appeal), Bhubaneswar (Annexure-9). Consequently, the appeal is restored to its original file and it is directed that the appeal as filed by the petitioner shall be transmitted to the appropriate appellate authority concerned within a period of fifteen days from date and the appellate authority shall proceed with the appeal in accordance with law.

7. As a result of disposal of the writ petition, all pending Interlocutory Application (s), if any, shall stand disposed of.

(Harish Tandon)
Chief Justice

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(M.S. Raman)
Judge