



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.13915 of 2026

**Balsubramanyam Pradhan and
another**

....

Petitioners

Represented by Adv.–
Mr. G. Sahu, Advocate

-Versus-

State of Odisha and others

....

Opposite Parties

Represented by Adv.–
Mr. Debasis Tripathy, Addl. Government Advocate

**CORAM:
HON' BLE THE CHIEF JUSTICE
AND
HON'BLE MR. JUSTICE CHITTARANJAN DASH**

Order No.

**ORDER
22.07.2026**

- 01.
1. The petitioners challenge the e-procurement notice No.518 dated 27th February, 2026 issued by the Executive Officer, NAC, G. Udayagiri for construction of the various works detailed in the table appended thereto.
 2. It is contended that clause 14 of the said e-procurement notice is opposed to the OPWD Code which does not permit the inclusion of the GST within the rate quoted by the intending participants.



3. We do not find any specific clause nor our attention has been drawn by the learned counsel appearing for the petitioners from the OPWD Code which prohibits the inclusion of the GST within the rate to be quoted by the intending participants. The Court cannot go by the *ipse dixit* of the statement of a litigant unless it is demonstrated that the action of the tendering authority is contrary to the specific provisions or the statutory requirements.

4. At this juncture, it is submitted that before three days preceding the last date of submission of the bid, a corrigendum is issued wherein the double cover system is converted into a single cover bidding system. According to the petitioner, the said corrigendum was issued in a close proximity of time to the last date of submission and therefore, is liable to be quashed as the authorities cannot change the rule of the game after the game is played.

5. We do not find such stand taken before us to stand on legal parameter. Had it been a case that the corrigendum is issued after the last date of submission of the bid, we would have appreciated the stand taken therein as authorities cannot change the rule of the game after the same is played. Once the corrigendum is issued well before the last date of submission, it is made known to all the intending



bidders and, therefore, the participation does not appear to have been abridged by issuance of such corrigendum. Furthermore, it appears that petitioner No.1 participated in the e-tender process and having found unsuccessful has challenged the same in the writ petition. Once the petitioner participated in the tender process, he is precluded and/or prevented from challenging the terms and conditions embodied therein.

6. We, thus, do not find any ground warranting interference. The writ petition is dismissed. No order as to costs.

(Harish Tandon)
Chief Justice

(Chittaranjan Dash)
Judge

S.K. Guin/PA