

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). No.6392 of 2022

Hemanta Kumar Kisan.

....

Petitioner

Mr. Bhabani Prasad Mohanty, Advocate

-versus-

***The CT & GST Officer, Jharsuguda
Circle & another***

Opposite Parties

Mr. Sunil Mishra, Addl. Standing Counsel for
C.T. & G.S.T. Organization

**CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN**

**ORDER
15.11.2022**

Order No.

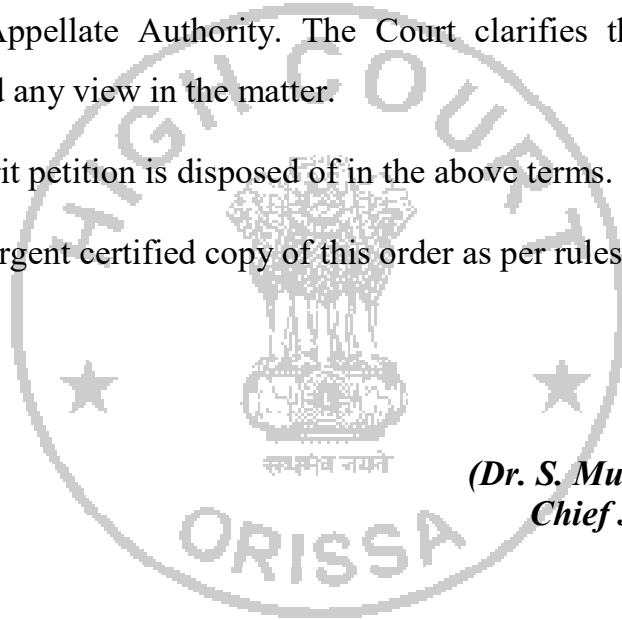
01. 1. The Petitioner's grievance is that although he is a registered dealer, the impugned order dated 9th September, 2021 passed by the CT & GST Officer, Jharsuguda Circle, Jharsuguda proceeds on the basis that he is not a registered dealer. Accordingly, he contends that no appeal can be filed against the said order in terms of Section 107 of the Odisha G.S.T. Act.
2. It is pointed out that the Portal concerning the present petitioner would not reflect the impugned order since it treats the Petitioner as an unregistered dealer.
3. It is pointed out by Mr. Sunil Mishra, learned Addl. Standing Counsel for the Department, that in para 2 of the impugned order the Petitioner has been assigned a Temporary GSTIN number and the appeal would have to be filed using the said temporary number. Once the appeal is entertained and the impugned order is set aside,

the Portal of the Petitioner would reflect the appellate order which would be in substitution of the impugned order.

4. In that view of the matter, while not entertaining the present writ petition the Court reserves the right of the Petitioner to file an appeal against the impugned order using the temporary GSTIN number provided in the impugned order itself. If the appeal is filed not later than 19th December, 2022 along with an application for condonation of delay explaining the delay on account of pendency of the present writ petition, the same will be considered on its merit by the Appellate Authority. The Court clarifies that it has not expressed any view in the matter.

5. The writ petition is disposed of in the above terms.

6. Issue urgent certified copy of this order as per rules.



(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant