

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7322 of 2023

Swapnajit Mohanty

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Petitioner

Mrs. K.R. Choudhury, Advocate

Vs.

***Commissioner of CT & GST,
Odisha & Anr.***

.....

Opposite Parties

Mr. S. Mishra, ASC

CORAM:

DR. JUSTICE B.R. SARANGI

MR. JUSTICE M.S.RAMAN

ORDER

15.03.2023

Order No.

01

This matter is taken up through hybrid mode.

2. Heard Mrs. K.R. Choudhury, learned counsel appearing for the petitioner and Mr. S. Mishra, learned Additional Standing Counsel appearing for the C.T. & G.S.T. Department.

3. The petitioner has filed this writ petition against the order of assessment, wherein observation has been made that there are discrepancies with respect to return filed by the petitioner.

4. Mrs. K.R. Choudhury, learned counsel appearing for the petitioner contended that if there is dispute with regard to submission of return, then the case of the petitioner is covered by the order dated 22.02.2023 passed by this Court in W.P.(C) No.12232 of 2021 (*M/s. Y.B. Constructions Pvt. Ltd., Bhubaneswar v. Union of India & Ors*). Therefore, the petitioner should have been permitted to rectify the mistake, but without doing so, the assessment order has been passed.

5. Mr. S. Mishra, learned Additional Standing Counsel appearing for the C.T. & G.S.T. Department contended that the

order impugned being appealable, this Court has no jurisdiction to entertain the writ petition.

6. Considering the contentions raised by learned counsel for the parties and after going through the records, this Court is not inclined to entertain this writ petition. However, liberty is granted to the petitioner to file an application before the appellate authority agitating the same contentions as have been raised in this writ petition. In such event, the appellate authority shall consider and pass appropriate order taking into consideration the judgment passed by this Court in *M/s. Y.B. Constructions Pvt. Ltd., Bhubaneswar* (supra).

7. With the above observation and direction, the writ petition stands disposed of.

8. Issue urgent certified copy as per rules.

(DR. B.R. SARANGI)
JUDGE

(M.S. RAMAN)
JUDGE

Alok