IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12552 of 2022

Pramod Kumar Sahoo .... ***Petitioner***
Mr. Prasanta Kumar Sahoo, Advocate

-versus-

State of Odisha and Others .... ***Opp. Parties***
None

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER (Oral)

Order No. **04.08.2022**

02. 1. This matter is taken up through virtual/physical mode.

2. The Petitioner, registered assessee under the GST regime being allotted GSTIN-21ACBPS9303H3ZS at Gudunia, Shantidevi Stone Crusher, Unit-II, Tahasil-Jhumpura, District-Keonjhar, has challenged the three show cause notices dated 16th April, 2022 issued under Section 74 of the Central Goods and Service Tax and Odisha Goods & Services Tax Act, 2017 (for short, 'the CGST/OGST Act, 2017') for three periods i.e. 2018-2019, 2019-2020 and 2020-2021 available under Annexure-2 series.

3. The primary ground is that no GST is leviable for the business of quarrying of minor minerals, i.e. "ordinary stone" in the light of the issue pending before the larger Bench of the Hon'ble Supreme Court in the case of ***Mineral Area Development Authority –vrs.-Steel Authority of India***; reported in ***(2011) 4 SCC 450***.

4. At the time of hearing, by way of memo it is pointed out that the aforesaid show cause notices have been culminated into passing of the orders of demand passed by the

Adjudicating Authority. The counsel for the Petitioner, therefore, prays for permission to withdraw the present writ petition and file fresh petition, if so advised, challenging the assessment orders in accordance with law.

5. Accordingly, the writ petition is disposed of as withdrawn with the aforesaid liberty.

Issue urgent certified copy as per rules.

(Jaswant Singh)
Judge

(M.S. Raman)
Judge

Jyostna August 4th, 2022
Cuttack