

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 41831 of 2021

M/S. Subhamukti Agency, Cuttack Petitioner

Mr. T.K. Satpathy, Advocate

-versus-

***Commissioner of CT & GST and Opposite Parties
others***

Mr. Sunil Kumar Mishra, ASC (CT & GST)

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

**ORDER
27.01.2022**

Order No.

1.

1. This matter is taken up by video conferencing mode.

2. Admittedly the original adjudicating order was passed against the petitioner ex parte. The contention of Mr. Satpathy, learned counsel for the Petitioner is that the reasons appended to the show-cause notice issued under Section 73 of the OGST Act dated 8th September, 2020 and the order dated 22nd October, 2020 were not served on the petitioner.

3. It appears that even in the appeal, the impugned order dated 30th November, 2021 was passed ex parte.

4. Having heard learned counsel for the parties and having perused the Memo dated 24th January, 2022 filed by Mr. S. Mishra, learned ASC (CT & GST) along with certain documents as per the previous hearing dated 20th January, 2022, the Court is of the view that the matter should be remanded to the adjudicating authority in the first instance and for the orders

on the show-cause notice to be passed afresh in a time-bound manner with full cooperation of the petitioner.

5. In that view of the matter, the impugned orders dated 30th November, 2021 of the appellate authority and the order dated 22nd October, 2020 passed by the Proper Officer (CT & GST Officer), Cuttack City-I Circle are set aside and the matter is remanded to the Proper Officer (CT & GST Officer), Cuttack City-I Circle for a fresh adjudication order to be passed after giving the Petitioner opportunity of being heard and for filing a reply to the show-cause notice.

6. In view of the above, the matter be listed before the Proper Officer (CT & GST Officer), Cuttack City-I Circle on 3rd March, 2022 on which date, the Petitioner would be present together with the reply to the show-cause notice. The reasoned adjudication order shall thereafter be passed, after hearing the Petitioner, not later than 2nd May, 2022 and shall be communicated to the Petitioner not later than 9th May, 2022.

7. With the aforesaid observation, the writ petition is disposed of.

8. It is made clear that this Court has not expressed any opinion on the merits of the case.

9. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice

No.4587, dated 25th March, 2020, modified by Notice No.4798, dated 15th April, 2021, and Court's Office Order circulated vide Memo No.514 and 515 dated 7th January, 2022.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Sahoo)
Judge

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