IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 28377 of 2024

Laxmikanta Panigrahi …. **Petitioner**

Represented By Adv. –
Mrs. Kanakabala Roy Choudhury, Advocate

-versus-

The Commissioner, CT and GST Odisha and another …. **Opposite Parties**

Represented By Adv. –
Mr. Sunil Misra, Standing Counsel

CORAM:
THE HON'BLE MR. JUSTICE ARINDAM SINHA,
ACTING CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER
20.01.2025

Order No. 03.

1. Mrs. Roy Choudhury, learned advocate appears on behalf of petitioner and submits, under challenge is assessment order dated 27th October, 2022 made under section 63 in Odisha Goods and Services Tax Act, 2017 pertaining to tax period April, 2020-21. She submits, the order is bad as it is culmination of a proceeding against her client, being a registered dealer. Furthermore, her client duly paid the tax.

2. Mr. Misra, learned advocate, Standing Counsel appears on behalf of revenue and hands up his instruction dated 30th December,

2024. He submits, petitioner is a registered dealer and the tax paid was reflected in the new register. There was omission to notice it.

3. In view of aforesaid, impugned order is set aside and quashed.

4. The writ petition is allowed and disposed of.

(Arindam Sinha)
Acting Chief Justice

(M.S. Sahoo)
Judge

Gs/dutta