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Reason: Authentication
Location: HIGH COURT OF ORISSA, CUTTACK
Date: 10-Nov-2026 17:13:47

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24013 of 2026

[CNR No.ODHC010557482026]

Dillip Kumar Sethy …. ***Petitioner(s)***

Mr. Bijay Panda, Adv.

-versus-

Deputy Commissioner, CGST & Central Excise, Keonjhar & Anr. …. ***Opposite Party(s)***

Mr. Sujan Kumar Roy Choudhury,
Senior Standing Counsel,
GST, Central Excise & Customs

CORAM:
HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. 01. **10.11.2026**

W.P.(C) No.24013 of 2026 & I.A. No.13806 of 2026

1. This matter is taken up through Hybrid Arrangement (video conferencing/physical mode).

2. Mr. Sujan Kumar Roy Choudhury, learned Senior Standing Counsel for the Central Revenue has entered appearance on behalf of the Opposite Parties by filing his appearance memo in Court today, which is taken on record.

3. It is pointed out by learned counsel appearing for the Petitioner that the issues involved in the instant Writ Petition are identical and similar to an issue involved in a Special Leave Petition being SLP(C) No.5392 of 2025 ***(Union of India***

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and others v. GMR Airport Infrastructure Ltd.) before the Supreme Court.

4. By an order dated 2nd May, 2025 passed in SLP(C) No.5392 of 2025, an observation is made that since the apex Court is in *seisin* of the matter, the High Courts or the Tribunal, as the case may be, shall defer the hearing of the matter till the same is decided finally.

3.1. The said order dated 2nd May, 2025 is reproduced as under:

> *"This matter has come up today for hearing the parties on interim relief.*
> *2. Notice in the main matter had already been issued on 7-3-2025.*
> *3. We take notice of the fact that the High Court by way of its impugned judgment and order disposed of hundreds of petitions.*
> *4. One of the matters has come up before us.*
> *5. It is difficult to hear the Revenue on interim relief in the absence of other assesses before us.*
> *6. We request Mr. N. Venkataraman, the learned Additional Solicitor General to see that the other Special Leave Petitions also come up before us at the earliest so that we can issue notice in all the matters.*
> *7. According to Mr. N. Venkataraman, the impugned judgment and order passed by the High court of Delhi needs to be suspended from its operation as the same is creating lot of problems for the Revenue.*

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8. He pointed out that almost 250 matters came to be disposed of by the Tribunal following the judgment of the High Court of Delhi.

9. Since we are looking into the larger issues involved in this matter, we may only say that if any matter comes up for hearing before the Tribunal or any of the High Courts on the subject in question, the hearing may deferred till we take an appropriate call in the matter.

10. List this matter after Summer Vacation."

5. In view of the above, the Writ Petition is adjourned sine die and shall be listed along with W.P.(C) No.18197 of 2025 and batch.

6. No coercive action shall be taken against the Petitioner until further order.

7. Liberty is granted to the Petitioner to mention the matter after the said Special Leave Petition is finally disposed of or any order is passed therein, which would not create any fetter in deciding the aforementioned Writ Petitions by this Court.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Sipun