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Location: OHC
Date: 19-Nov-2026 16:33:08

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.23539 of 2025

CNR No. ODHC010565842025

Prafulla Mohapatra	….	***Petitioner(s)***
		Mr. Rajendra Kumar Pradhan, Advocate
	-versus-	
The Principal Commissioner, CGST and Central Excise, Bhubaneswar & Ors.	….	***Opposite Party(s)***
		Mr. Bismay Anand Prusty, Sr. Standing Counsel
		Mr. Avinash Kedia, Jr. Standing Counsel

CORAM:

HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **18.11.2026**

01.

1. This matter is taken up through hybrid arrangement.

2. The ex parte assessment order as has been done by the Assistant Commissioner, Central Tax, GST & Central Excise, Angul Division, Angul imposing penalty of Rs.2,92,541/- (Rupees Two Lakhs Ninety-Two Thousand Five Hundred Forty-One) upon the petitioner for non-depositing of the service tax for the services so rendered vide Annexure-4 is under challenge.

3. According to the petitioner, he is a practicing Advocate and therefore, he is not liable to pay the service tax as such services are exempted and kept outside the purview of the relevant statute.

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4. The counsel for the Department fairly submits that since the proceeding was initiated ex parte, the authorities were not aware as to whether the petitioner is a practicing Advocate and therefore, proceeded to adjudicate on the basis of the show cause notice which remained unreplied and an order of attachment has also been issued.

5. In course of the proceedings, it appears that the interim order was passed by this Court restraining the Department from realising the amount for which the recent notices were issued until the final adjudication of this writ petition. The pith and substance as it appears from the respective stand is that an ex parte assessment order was passed and obviously, the Authorities was not appraised of the fact that whether he is the practicing Advocate or not so as to make him outside the ambit of the service tax applicable in this regard.

6. It is fairly submitted by the Department that if the petitioner produces all the relevant documents in support of the contention so raised in the instant writ petition, the Authorities will consider the same and will pass a reasoned order.

7. In view of the stands taken, the order impugned in the writ petition is hereby set aside. The petitioner is directed to appear before the Authority on 15th December, 2026 at 12.00 noon and will participate in the hearing. Liberty is granted to the petitioner to produce all the relevant documents in support

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of the contention so raised in the instant writ petition and it is open the Authorities to take a conscious decision thereupon taking into account the veracity/ genuineness of the documents relied upon by the petitioner. The entire proceeding shall be concluded by the Authorities within a period of three weeks from the said date. Since the bank account of the petitioner has already been attached, the petitioner shall be at liberty to operate the said bank account keeping an amount as demanded in the said account.

8. In view of the aforesaid observation, the writ petition stands disposed of.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Gitanjali