



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.9871 of 2025

Ashis Ranjan Sahu

....

Petitioner

Mr. Rudra Prasad Kar, Senior Advocate
assisted by Mr. Asit Kumar Dash, Advocate

-versus-

*The Chief Commissioner of CT &
GST, Odisha and others*

....

Opposite Parties

Mr. Sunil Mishra, Standing Counsel

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

04.12.2025

Order No.

05. 1. Flagrant violation of principles of natural justice before passing an adjudication order dated 03.02.2022 by the C.T. & G.S.T. Officer, Angul Circle, Angul (opposite party No.3) in connection with notice dated 04.12.2021 issued under Section 63 of the Central Goods and Services Tax Act/the Odisha Goods and Services Tax Act, 2017 (Collectively, "GST Act"), brought the petitioner before this Court by way of filing the present writ petition.
2. Mr. Rudra Prasad Kar, learned Advocate appearing for the petitioner submitted that on completion of works with respect to "*strengthening of existing infrastructure for Arjunpur in Doogaon block under RASM*" and "*strengthening of existing infrastructure of Kutumdola in Balangir block under RASM*" on or before 21.05.2017, *i.e.*, prior to introduction of the GST Act, the petitioner



received payments during the tax periods from July, 2017 to March, 2018.

2.1. It is submitted that the petitioner did not continue with his registration and his certificate of registration which is shown to have been cancelled with effect from 01.07.2017. Nonetheless, the CT and GST Organization treating him as unregistered taxpayer proceeded to pass *ex parte* adjudication order on 03.02.2022 for the tax periods from July, 2017 to March, 2018 even though he did not effected service of Show Cause Notice dated 04.12.2021 (“SCN”, for short).

3. Mr. Sunil Mishra, learned Standing Counsel opposing such allegation of the petitioner, *quod ultra* proceeded to argue that since the petitioner received the payment with respect to aforesaid works during the said period, he cannot shun his responsibility to discharge his liability. Though his certificate of registration was cancelled with effect from 01.07.2017, the tax liability has been determined appropriately by issue of notice dated 04.12.2021 for adjudication under Section 63 of the GST Act. He contended that the petitioner was served with said SCN *via* his e-mail address furnished to the Registering Authority during the VAT regime. To challenge the validity of such adjudication order, the petitioner cannot circumvent alternative remedy.

4. Strong exception being taken to such contentions of the learned Standing Counsel, the learned Senior Advocate for the petitioner submitted that it is not disputed that the petitioner furnished e-mail address while its Registration Certificate was



active during the period prior to introduction of the GST Act with effect from 01.07.2017. The petitioner ceased to be a registered taxpayer after said date. Alternative remedy cannot be a restriction for this Court to entertain the writ petition inasmuch as the SCN was sent to an e-mail address which remained dormant after 01.07.2017. Therefore, the SCN claimed to have been served on the petitioner as contended by the learned Standing Counsel is far from reality. He, thus, fervently requested for grant of opportunity to the petitioner to substantiate his claim.

5. Heard Mr. Rudra Prasad Kar, learned Senior Advocate being assisted by Mr. Asit Kumar Dash, learned Advocate for the petitioner and Mr. Sunil Mishra, learned Standing Counsel for State C.T. and G.S.T. Organisation.

6. This Court on perusal of the documents forming part of the writ petition could discern that the C.T. and G.S.T. Officer, Angul Circle, Angul (opposite party No.3) has acknowledged that the Registration Number being GSTIN-21CGCPS7284Q1ZO stood cancelled with effect from 01.07.2017, as such the petitioner is treated to be an unregistered taxpayer.

7. It is not disputed by learned Standing Counsel that the SCN issued to the petitioner and served on him *via* e-mail address.

8. Mr. Rudra Prasad Kar, learned Senior Advocate for the petitioner would submit that the e-mail address which was furnished to the C.T. and G.S.T. Organization prior to introduction of GST Act remained inactive and non-operational; hence, the



notice stated to have been sent to said e-mail address never reached the addressee.

9. Be that as it may, without entering into such aspect, this Court perceives that the petitioner could not take part in the proceeding under Section 63 of the GST Act to establish its claim due to the fact that after introduction of GST regime, he remained an unregistered person. It is incumbent upon the CT and GST Officer to have verified whether at all the SCN for adjudication had reached the addressee. As the petitioner remained absent on the date fixed for proceeding, *ex parte* order of adjudication has been passed under Section 63 of the GST Act. Hence, it appears that the petitioner remained in dark with regard to proceeding being initiated under Section 63 of the GST Act. This Court finds force in the contention of the learned Senior Advocate that the petitioner has been deprived of hearing and production of material before the Adjudicating Authority. The prayer for opportunity to file objection/explanation with respect to SCN issued under Section 63 of the GST Act can be acceded to.

10. Considering the rival contentions and perceiving that the petitioner could not get a chance to have his say in connection with the SCN dated 04.12.2021, this Court feels it prudent to set aside the order dated 03.02.2022 on the ground that the adjudication of tax liability was made *ex parte*, in absence of the petitioner in course of the proceeding under Section 63 of the GST Act. Interest of justice would subserve by directing the petitioner to appear before the authority concerned on or before 24.12.2025. On his appearance, the Authority shall proceed to adjudicate in connection



the SCN by fixing suitable date/dates. Liberty is reserved for the petitioner to furnish explanation/reply in connection with the observations/grounds mentioned in the SCN and raise all such contentions before him as is available in law. The Adjudicating Authority shall conclude the proceeding within a period of three months from the date of appearance of the petitioner.

11. With the aforesaid observations/direction, the writ petition along with pending Interlocutory Application (s), if any, stands disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

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