



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.29713 of 2024

Debasis Nayak

....

Petitioner

Represented By Adv. –
Mr. S.S. Padhy, Advocate

-versus-

**The Chief Commissioner GST and
Central Excise and Customs,
BBSR Zone, BBSR and others**

....

Opposite Parties

Represented By Adv. –
Mr. Tushar Kanti Satapathy,
Senior Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER

30.11.2024

Order No.

- 01.** 1. Mr. Padhy, learned advocate appears on behalf of petitioner and submits, impugned are show cause notice dated 29th September, 2020, order in original dated 30th March, 2022 and first appellate order dated 7th September, 2024. He submits, it will appear from dates of the show cause notice and order in original, the latter was passed beyond time. That is sufficient ground for his client to seek interference.



2. Mr. Satapathy, learned advocate, Senior Standing Counsel appears on behalf of revenue and submits, petitioner went before the first appellate authority. The adjudication order has merged in the appellate order. As such petitioner must avail statutory remedy before the Tribunal. Mr. Padhy in reply submits, no reason has been given in the order in original made ex-parte against his client, why it was not possible to be made within the time prescribed. Furthermore, his client had executed work contract of the Government, exempt from tax.

3. Petitioner having elected to obtain statutory remedy must follow through. Contention of revenue is accepted that there has been merger. As such petitioner will be entitled to take all points before the Tribunal. Mr. Padhy submits, his client be given liberty to seek exclusion of time. Petitioner can do so in law and also has liberty to produce website copy of our order in the application for condonation, to show revenue's contention is that petitioner should appeal.

4. The writ petition is disposed of as above.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Sks

Signature Not Verified

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