



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.15224 of 2025

Niranjan Sahu

....

Petitioner

Mr. Sangram Keshari Burma, Advocate

-versus-

***Additional State Tax Officer,
Jagatsinghpur Circle,
Jagatsinghpur and others***

....

Opposite Parties

Mr. Sunil Mishra, Standing Counsel
for CT & GST Organisation

CORAM:

THE HON'BLE THE CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

05.08.2025

Order No.

02. This matter is taken up through Hybrid mode.
2. Challenge is laid to the assessment order dated 29.04.2025 and demand in Form GST DRC-07 under Rules 100(1), 100(2), 100(3) and 142(5) of the Goods and Services Tax Rules, 2017 invoking provisions of Section 75 of the Odisha Goods and Services Tax Act, 2017/the Central Goods and Services Tax Act, 2017 (collectively, "GST Act"), in the writ petition filed invoking provisions of Articles 226 and 227 of the Constitution of India.
3. It is submitted by Sri Sangram Keshari Burma, learned advocate that the petitioner, a supplier of services and work contractor, paid taxes pertaining to tax periods during the Financial Year 2020-21, but the statutory authority levied interest under Section 50(1) of the GST Act and raised demand. Finding mistakes in the said order, a rectification petition dated 14.03.2025 purportedly under Section 161 of the GST Act has been filed before the Authority concerned. It is stated that while



said petition for rectification has been kept in abeyance, a notice dated 06.03.2025 in Form GST DRC-13 to a third person under Section 79(1)(c) has come to be issued.

3.1. Learned counsel for the petitioner submitted that the Authority has acted without jurisdiction by invoking provisions of Section 79 of the GST Act read with Rule 145 of the GST Rules, without disposing of said petition for rectification.

4. Sri Sunil Mishra, learned Standing Counsel for the CT & GST Organisation submitted that since the petitioner has discharged partial liability after invocation of provisions of Section 79 as against aforesaid demand raised, the notice in Form GST DRC-13, as stated above has been revoked by the CT & GST Officer, CT & GST Circle, Paradeep. He also submitted that on satisfaction of partial discharge of liability against the demand, one of the prayers made being allowed, the writ petition is liable for dismissal, inasmuch as the petitioner is required to discharge his rest of the liability.

5. Heard learned counsel for the parties.

6. In view of the above rival submissions, only grievance of the petitioner that remains is that the petition for rectification dated 14.03.2025, purportedly under Section 161 of the GST Act, has not been disposed off. It is conceded that direction to dispose of said petition, if pending, would meet the ends of justice. Therefore, it is apt to direct the CT & GST Officer, CT & GST Circle, Paradeep/Authority concerned to afford an opportunity of hearing to the petitioner and dispose off the petition for rectification, stated to be pending before him, within a period of four weeks from the date of receipt of a copy of this order.



7. With the aforesaid observation and direction, the writ petition stands disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Aswini