

ITEM NO.20

Court 3 (Video Conferencing)

SECTION XI-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 5208/2022

(Arising out of impugned final judgment and order dated 21-10-2021 in WP(C) No. 32488/2021 passed by the High Court Of Orissa At Cuttack)

GANESH ORES PVT. LTD

Petitioner(s)

VERSUS

THE STATE OF ODISHA &amp; ORS.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.43610/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.43609/2022-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES )

Date : 28-03-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE ABHAY S. OKA

For Petitioner(s)

Mr. Saswat Kumar Acharya, Adv.  
Mr. Rahul Shyam Bhandari, AOR  
Mr. Abhijit Agarwal, Adv  
Ms. Priyadharshni G, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

We decline to interfere in this Special Leave Petition. The Special Leave Petition is dismissed accordingly.

However, we clarify that it is open to the petitioner to urge before the concerned authority that the show

cause notice travels beyond the reasons delineated in Section 74 of the Odisha Goods and Services Tax Act, 2017. That issue be considered by the appropriate authority on its own merits and in accordance with law.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)