IN THE HIGH COURT OF ORISSA AT CUTTACK W.P.(C) No.1672 of 2024

M/s. Kabita Rath Petitioner

Ms. I. Tripathy, Advocate

Vs.

Chief Commissioner, C.T. & G.S.T., Odisha & Another

Opposite Parties

Mr. Diganta Dash, Additional Standing Counsel for CT & GST Organization

CORAM:

ACTING CHIEF JUSTICE DR. B.R. SARANGI MR. JUSTICE MURAHARI SRI RAMAN

ORDER 30.01.2024

Order No. 01.

This matter is taken up through hybrid mode.

- 2. Heard Ms. Itishree Tripathy, learned counsel appearing for the Petitioner and Mr. Diganta Dash, learned Additional Standing Counsel appearing for the CT & GST Department-Opposite Parties.
- 3. The Petitioner has filed this writ petition seeking to quash the order dated 18.11.2023 passed by Opposite Party No.2-State Tax Officer, CT & GST, Cuttack-I City Circle, Cuttack under Section 73 of the OGST Act without granting any opportunity of personal hearing to the Petitioner and an ex-parte order has been passed.
- 4. Ms. Itishree Tripathy, learned counsel appearing for the Petitioner vehemently contended that Opposite Party No.2-State Tax Officer, CT & GST, Cuttack-I City Circle, Cuttack has passed the order dated 18.11.2023 under Section 73 of the OGST Act without giving any opportunity of hearing to the Petitioner. Therefore, the Petitioner approached this Court by way of filing this writ petition. He is further contended that the case of the Petitioner is fully covered by the judgment of this Court in *Khani*

Khyatigrasta Gramya Committee v. The Commissioner of Commercial Tax & GST and Another (in W.P.(C) No.27946 of 2023, disposed of on 09.11.2023).

- 5. Mr. Diganta Dash, learned Additional Standing Counsel appearing for the Opposite Parties-Department contended that since the Petitioner has not been given opportunity of hearing, the matter has to be remanded to the authority concerned so that opportunity of hearing can be given to the Petitioner in consonance with the provision of law.
- 6. Considering the contentions raised by the learned counsel appearing for the parties, but, however without expressing any opinion on the merits of the case, since the State Tax officer while passing the order dated 18.11.2023 has not been given opportunity of hearing to the Petitioner, the said order cannot be sustained in the eye of law. Accordingly, the order dated 18.11.2023 is liable to be quashed and is hereby quashed. Therefore, this Court remits back to the very same authority to rehear the matter afresh in accordance with law after giving opportunity of hearing to the Petitioner taking into consideration the ratio decided by this Court in *Khani Khyatigrasta Gramva Committee* (supra).
- 7. With the above observation, the writ petition stands disposed of.

(DR. B.R. SARANGI) ACTING CHIEF JUSTICE

> (M.S. RAMAN) JUDGE

Laxmikant