IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.35891 of 2026

CNR No. ODHC010846002026

M/s. Iconic Steel …. ***Petitioner***

Mr. Prakash Kumar Jena, Advocate

-Versus-

Superintendent GST & Central Excise, Range-XI, Bhubaneswar-II Division and another …. ***Opposite Parties***

Mr. Prasanjeet Mohapatra,
Senior Standing Counsel

CORAM:
HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI
AND
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **25.11.2026**

03.

1. This matter is taken up through hybrid arrangement.

2. In this writ petition, the petitioner challenges the legality and propriety of the order uploaded on the common portal in Form GST DRC-07 on 16th September, 2026 for the periods 2023-24 and 2024-25 and also the Order-*in*-Original No.SUPDT/GST&CX RANGE-XI/BBSR/86/2026, dated 16.09.2026, issued by the Superintendent, Goods and Service Tax and Central Excise (GST and CX), Range-XI,

Bhubaneswar-II Division-Opposite Party No.l invoking power under Section 74/74A(l) of the Central Goods and Services Tax Act, 2017/Odisha Goods and Services Tax Act, 2017 (for short, "the GST Act") for the periods 2023-24 and 2024-25.

3. Learned counsel for the petitioner submitted that the petitioner, a registered under the Indian Partnership Act, 1932 and assigned with registration bearing GSTIN-21AAJF17367MIZY, is engaged in sale of Rungta Steel TMT/Wire Rods, entered into an agreement/declaration with M/s. Rungta Mines Ltd on 10th July, 2023. Though the petitioner has been discharging liability arising under the GST Act and furnishing its returns within the specified time. However, the authority concerned without application of mind issued demand-*cum*-show-cause notice dated 30.03.2026 under Section 74/74A of the GST Act by the Superintendent (CPU), GST & Central Excise, Bhubaneswar Commissionerate, Bhubaneswar.

3.1. He further submitted that the petitioner has submitted reply in Form GST DRC-06 *vide* Ref.No.ZD210426022011C dated 29.04.2026 to the notice issued in Form GST DRC-01 *vide* Ref.No.ZD2104260187900 dated 24.04.2026, and prayed for dropping the proceeding (Annexure-6). It is alleged that without considering the material placed on record, the

authority concerned has passed the impugned order dated 16th September, 2026 *vide* Annexure-1. Such an action does smack arbitrariness and gross violation of principles of natural justice.

3.2. Challenging the same, the petitioner has approached this Court by way of filing the instant writ petition.

4. Mr. Prasanjeet Mohapatra, learned Senior Standing Counsel for the CGST Department submitted that the petitioner had entered into a declaration/agreement with M/s. Rungta Mines Ltd. dated 10.07.2023 (Annexure-3), which does not form part of evidence on record before the adjudicating authority. He, therefore, arduously submitted that there is no error apparent on the impugned order dated 16th September, 2026 passed by the opposite party no.1.

5. Heard learned counsel for the parties.

6. Considering the submissions made by the learned counsel for the parties and after going through the records, this Court is persuaded to believe that the petitioner had no reasonable opportunity to furnish such vital document and the authority having ignored to consider the reply to demand-*cum*-show cause notice passed the impugned order. Therefore, it is felt apposite to set aside the order

16.09.2026 passed in Order-in-Original No. SUPDT/GST & CX RANGE-XI/BBSR/86/2026 *vide* Annexure-1 by the Superintendent GST & Central Excise, Range-XI, Bhubaneswar-II Division and, as a consequence thereto the matter is remitted to the authority concerned for fresh adjudication. It is directed that the petitioner shall appear before the authority concerned along with a copy of this order along with relevant documents on or before 10th December, 2026. In the event the petitioner approaches the authority concerned within the said period, the authority concerned shall hear the petitioner and allow production of documents before him and pass an appropriate order within a period of one month from date by appearance of the petitioner. Needless to observe that the petitioner shall cooperate with the authority concerned and participate in the proceeding without seeking unnecessary adjournments.

7. With the aforesaid observation and direction, the writ petition along with pending Interlocutory Application(s), if any, stands disposed of.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Signature Not Verified
Digitally Signed
Signed by: ASWINI KUMAR SETHY
Designation: Personal Assistant (Secretary in-charge)
Reason: Authentication
Location: ORISSA HIGH COURT, CUTTACK
Date: 25-Nov-2026 18:09:18