IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.13851 of 2025
CNR No.ODHC010327932025

M/s.Sahoo Enterprises, Balasore .... ***Petitioner***
Represented by Adv.-
Mr.Debasish Hazra, Advocate

-versus-

Commissioner of CT & GST,
Cuttack and others .... ***Opposite Parties***
Represented by Adv.-
Mr.Sunil Mishra, Standing Counsel
(for CT & GST Organization)

CORAM:
HON'BLE MR. JUSTICE MANASH RANJAN PATHAK
AND
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER
28.08.2026
(Hybrid Mode)

Order No.

01. ***1.*** Heard Mr. Debasish Hazra, learned counsel appearing for the petitioner and Mr.Sunil Mishra, learned Standing Counsel for the CT & GST Organization.

2. It is submitted by learned counsel for the petitioner that the petitioner has challenged the order in appeal dated 17.02.2025 passed under Odisha Goods and Services Tax by the Additional Commissioner of CT & GST (Appeal), Balasore by way of filing this Writ Petition invoking the provisions of Articles 226 and 227 of the Constitution of India.

2.1 It is submitted that, at the relevant point of time, the GST Appellate Tribunal had not been constituted. Therefore, the petitioner was constrained to approach this Court by filing the present Writ Petition. Since the GST Appellate Tribunal has now been constituted and is functional, the petitioner seeks liberty to approach the said Tribunal by filing an appeal in accordance with law to challenge the appellate order as also the adjudication order.

3. Mr.Sunil Mishra, learned Standing Counsel appearing for the Opposite Parties submitted that the time prescribed for filing an appeal before the GST Appellate Tribunal had expired on 31st July, 2026.

4. Considering the averments and contents made in this writ petition, after hearing from the learned counsels of both the sides and on perusal of records, we find that the present Writ Petition was filed on 06.05.2025, at a time when the GST Appellate Tribunal had not been constituted. In such circumstances, the petitioner had approached this Court challenging the appellate order as also the adjudication order.

5. In such view of the matter, we deem it appropriate to grant liberty to the petitioner, if so advised, to approach the GST Appellate Tribunal by filing an appeal in accordance with law within a period of fifteen days hence. If such an appeal is filed the learned GST Appellate Tribunal shall do well to admit the appeal subject to statutory compliance and it shall also take into consideration the period during which this matter remained pending in this Court.

6. With the aforesaid liberty and observations, the Writ Petition stands disposed of.

7. Pending Interlocutory Application(s), if any, stand(s) disposed of.

(Manash Ranjan Pathak)
Judge

(Murahari Sri Raman)
Judge

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Signature Not Verified
Digitally Signed
Signed by: BICHITRANANDA SAHOO
Designation: Secretary
Reason: Authentication
Location: Orissa High Court, Cuttack
Date: 28-Aug-2026 18:00:35