IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 18284 of 2025

CNR No. ODHC010410222025

M/s. Sahoo Supply Agency ..…... ***Petitioners (s)***

Mr. Debasish Hazra, Adv.

-Versus-

Central Board of Indirect Taxes & Customs & Ors. .. ….. ***Opposite Party (s)***

Mr. Sunil Mishra, Standing Counsel

CORAM:

HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

03.11.2026

Order No.

01.

1. This matter is taken up through hybrid arrangement.

2. Heard learned Advocate appearing for the petitioner and learned Standing Counsel appearing for the Opposite Parties.

2.1. It is submitted by the learned counsel for the petitioner that the petitioner has challenged the order in appeal dated 17.04.2025 passed under Odisha Goods and Services Tax by the Joint Commissioner of State Tax (Appeal), Territorial Range, Balasore (Opp. Party No.3) by way of filing this Writ

Signature Not Verified
Digitally Signed
Signed by: LITARAM MURMU
Designation: P.A.
Reason: Authentication
Location: OHC
Date: 03-Nov-2026 17:35:25

Petition invoking the provisions of Articles 226 and 227 of the Constitution of India.

2.2. 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. 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 09.06.2025, at a time when the GST Appellate Tribunal had not been constituted. In such circumstances, the petitioner had approached this Court

Signature Not Verified
Digitally Signed
Signed by: LITARAM MURMU
Designation: P.A.
Reason: Authentication
Location: OHC
Date: 03-Nov-2026 17:35:25

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.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Signature Not Verified
Digitally Signed
Signed by: LITARAM MURMU
Designation: P.A.
Reason: Authentication
Location: OHC
Date: 03-Nov-2026 17:35:25

Murmu