IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.25470 of 2026

CNR No. ODHC010598882026

M/s. Sarada Prasad Mishra, represented through its Proprietor Sri Sarada Prasad Mishra, Bhubaneswar .... ***Petitioner***

Mr. Ajit Kumar Roy, Advocate

-Versus-

Deputy Commissioner of State, CT & GST Enforcement Unit, Bhubaneswar and another .... ***Opposite Parties***

Mr. Sunil Mishra, Standing Counsel

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

ORDER

Order No. 05. **25.11.2026**

1. This matter is taken up through hybrid arrangement.

2. The petitioner has approached this Court by way of filing this writ petition under Articles 226 and 227 of the Constitution of India, with the following prayer(s):

> *"In the context aforesaid, the petitioner humbly prays that the Opp. Parties may be asked to certify and transmit the relevant record to this Hon'ble Court and notice may please be issued to the Opp. Parties to show cause why the petitioner's application should*

not be entertained in the particular circumstances. After being satisfied, your Lordships may be kind and gracious enough to issue writ or order/ orders: -

a) To quash the intimation dt.7.8.2025 as annexed hereunto Annexure-3.

b) To direct the O.P. No.1 to consider the representation of the petitioner dt.18.2.2026 as annexed here unto Annexure-4.

c) To direct the O.P. No.1 to unblock the Input Tax Credit of Rs.3,07,197.00.

d) May please to pass any other order or/and grant any relief as may be deemed fit and proper.

d) Allow this application with cost.

And for this act of kindness, the petitioner shall ever pray, as in duty bound."

3. It is submitted by the learned counsel for the petitioner that notwithstanding the fact that the authority was made aware about pendency of writ petition inviting counter affidavit, without awaiting finalization of the matter, the representation of the petitioner dated 18.02.2026 stands disposed of. By way of filing the additional affidavit dated 28.10.2026, it is brought on record that the petitioner had not been afforded proper and reasonable opportunity to furnish certain documents in support of his claim for ITC before disposal of the said representation.

4. Perusal of the said letter dated 26.10.2026 issued by the Deputy Commissioner of State Tax, CT & GST Enforcement Unit, Bhubaneswar, it is revealed that though opportunity was granted because of pendency of this writ petition, the petitioner did not furnish the supporting documents to claim ITC availed/utilized and/or to substantiate its claim under Section 155 of the GST Act.

5. Since we are convinced that reasonable opportunity was not granted to the petitioner to furnish necessary documents as required by the authority concerned, the order in letter dated 26.10.2026 issued by the Deputy Commissioner of State Tax, CT & GST Enforcement Unit, Bhubaneswar is set aside and the petitioner is directed to appear before the authority within a week from today. On his appearance as stated, he shall furnish the necessary documents sought for by the authority concerned to substantiate his claim for ITC. Upon receipt of the relevant documents and after affording an opportunity of hearing to the petitioner, the authority concerned shall proceed to dispose of the representation of the petitioner dated 18.02.2026 not later than ten days from the date of appearance of the petitioner. The decision taken thereon shall be communicated to the petitioner.

6. With the aforesaid observations and directions, the writ petition along with pending Interlocutory Application(s), if any, is disposed of. There shall be no order as to costs.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Rabi

Signature Not Verified
Digitally Signed
Signed by: RABINDRA KUMAR MISHRA
Designation: Personal Assistant
Reason: Authentication
Location: HIGH COURT OF ORISSA, CUTTACK
Date: 25-Nov-2026 18:14:41