IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.5276 of 2026
CNR No. ODHC010112042026

M/s. Asika Fintrade Pvt. Ltd., Barbil, Kendujhar .... ***Petitioner***

Represented by Adv.-
Mr. Pranaya Kishore Harichandan, Advocate along with Mr.Pragyant Harichandan, Advocate

-versus-

Assistant Commissioner C.T. & G.S.T., Barbil Circle, Barbil, Keonjhar and others .... ***Opposite Parties***

Represented by Adv.-
Mr. Sunil Mishra, Standing Counsel (for C.T. & G.S.T.)

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

ORDER
21.08.2026
(Hybrid Mode)

Order No.
01. *1.* Pursuant to show cause notice dated 22.12.2023 under Section 73 of the of the Central Goods and Services Tax Act, 2017/the Odisha Goods and Services Tax Act, 2017 (hereinafter referred to as "GST Act") an Order dated 29.04.2024 was passed by the Assistant Commissioner of State Tax, Barbil Circle, Jajpur, against which the petitioner filed an appeal. Said Appeal got rejected by order dated 17.07.2025 on the ground of delay in approaching the appellate authority under Section 107 of the

GST Act. Realizing thereafter, an application for rectification of the order dated 29.04.2024 was filed on 14.05.2024 (Annexure-10), the petitioner in order to pursue the same visited the office wherefrom could gather that the said application for rectification under Section 161 of GST Act had already been rejected.

2. Mr. Pragyant Harichandan, learned Advocate for the petitioner submitted that the petitioner was not communicated with the order passed on the application for rectification, which prevented him from challenging before the authority concerned. He then obtained certified copies of the order-sheet maintained in respect of the petitioner's case. It could be found from order No.07, dated 14.05.2024 and order No.08, dated 30.05.2024, that the order under Section 161 of the GST Act was never communicated to the petitioner.

3. It is submitted that from the order dated 30.05.2024, it is very much clear that the application for rectification of the order has been rejected "*for safeguard of the Government revenue*" and it was further observed therein by the authority concerned that *"the order of rejection could not be generated through portal due to technical problem"*.

3.1. It is vehemently contended by learned counsel for the petitioner that such rejection order has never been communicated to the petitioner. To corroborate such statement, learned Advocate for the petitioner has drawn our attention to order of rejection *vide* Annexure-1. He laid emphasis on the following portion of the said order (Annexure-1).

"Hence the application for rectification of order is rejected for safe guard of Govt. revenue.

Hence the application for rectification is rejected. The order of rejection could not be generated through the Back Office of the GSTN portal due to technical problem in the portal.

Sd/-
30.05.2025
Assistant Commissioner of State Tax
CT& GST Circle, Barbil"

4. He, however, submitted that had the authority passed the order No.07 dated 14.05.2024, as reflected in the order-sheets, it is incomprehensible that the order in Annexure-1 could be signed on the 30.05.2025.

5. Mr. Sunil Mishra, learned Standing Counsel submitted that certified copies of order-sheets as enclosed with the writ petition speak for itself and he could not dispute the fact as submitted by learned counsel for the petitioner.

6. Heard Mr. Pranaya Kishore Harichandan, learned Advocate for the petitioner and Mr. Sunil Mishra, learned Standing Counsel for the opposite parties.

7. Perusal of the record, it is discernable that the order-sheet *vide* Order No.8 dated 30.05.2024 transpires that the order of rejection could not be generated through portal due to technical glitches. However, perusal of concluding portion of the Order of rejection *vide* Annexure-1 reveals that the Assistant Commissioner of State Tax, CT & GST, Circle, Barbil has signed the said order on 30.05.2025 (in his own handwriting).

8. In view of the aforesaid, we cannot sustain the order impugned. Hence, the order dated 30.05.2025 (Annexure-1) passed by the Assistant Commissioner of State Tax, CT & GST Circle, Barbil rejecting the application for rectification under Section 161 of the

GST Act is untenable in the eye of law and hence, the same is hereby *quashed* and *set aside*.

9. Having set aside the order dated 30.05.2025 passed by the Assistant Commissioner of State Tax, CT & GST Circle, Barbil, the case is remanded to the aforesaid authority with a direction that the application for rectification dated 14.05.2024 shall be disposed of having regard to the ground taken therein along with supporting documents/records available on the portal as stated to have been uploaded and/or to be produced, as it had not been afforded adequate opportunity to present its case during the course of the proceeding under Section 73 of the GST Act.

9.1. To avail such opportunity of hearing and proffering explanation before the said authority by producing records and documents to support fact and figures which have already been uploaded, the petitioner is directed to appear before the Assistant Commissioner of State Tax, CT and GST Circle, Barbil within fifteen working days from date. On receipt of copy of this order, the said authority concerned shall proceed to hear the petitioner on such date(s) as he may deem fit and proper. Needless to say that the petitioner shall cooperate with the authority concerned and it shall not be granted unnecessary adjournments.

9.2. The Assistant Commissioner of State Tax, CT and GST Circle, Barbil shall consider the explanation of the petitioner along with records/documents sought to be produced to support its claim and pass an appropriate reasoned order rectifying the order under Annexure-1, if need be, in terms of provisions of Section 161 of the GST Act and communicate the same to the petitioner forthwith.

10. With the above observation (s) and direction (s), the writ petition stands disposed of. Pending Interlocutory Application (s), if any, also stand 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: 21-Aug-2026 17:21:47