



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24831 of 2026

[CNR No.ODHC010592062026]

*M/s. Das Agency,
Ganjam*

....

Petitioner(s)

Ms. Kananbala Roy Choudhury, Adv.

-versus-

*Chief Commissioner of
CT & GST, Odisha,
Cuttack & Ors.*

....

Opposite Party(s)

*Mr. Sunil Mishra,
Standing Counsel
CT & GST*

CORAM:

HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

30.09.2026

Order No.

01.

1. This matter is taken up through Hybrid Arrangement (video conferencing/physical mode).
2. Heard learned counsel for the Petitioner and learned Standing Counsel appearing for the Opposite Parties.
3. By filing the present Writ Petition, the Petitioner, M/s. Das Agency, represented by its proprietor, Sisir Kumar Dash, has challenged the proceedings culminating in the orders under Annexures-3 and 6. The Petitioner has, *inter alia*, prayed for quashing of the said orders and for a direction to the Opposite Parties to revoke the blocking/negative blocking



of the Input Tax Credit (ITC) facility linked to the Petitioner's GSTIN. The Petitioner has further prayed for a declaration that the action of the Opposite Parties in blocking/negatively blocking the ITC facility, allegedly without granting an opportunity of hearing and without recording reasons to believe, is arbitrary, illegal and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India. A further prayer has been made for payment of interest at the rate of 18% per annum on the ITC allegedly blocked from the date of blocking until the date of restoration.

4. Learned counsel for the Petitioner submits that, during the pendency of the present proceeding, the Department has redressed the grievance relating to the blocking/negative blocking of the ITC facility on the GST portal. In view thereof, learned counsel for the Petitioner does not press the said relief.

5. Insofar as the remaining prayers are concerned, having heard learned counsel for the parties and upon consideration of the averments made in the writ petition, this Court is not inclined to entertain the same. However, the Petitioner is granted liberty to approach the appropriate statutory Appellate Authority for redressal of its grievances, in accordance with law.

6. It is clarified that this Court has not expressed any opinion on the merits of the claims raised by the Petitioner. If

Signature Not
Verified

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Signed by: SIPUN BEHERA
Designation: Senior
Stenographer
Reason: Authentication
Location: HIGH COURT OF
ORISSA, CUTTACK
Date: 01-Oct-2026 14:47:03



the Petitioner approaches the appropriate Appellate Authority within the period prescribed under law, the said authority shall consider the matter in accordance with law.

7. Accordingly, the Writ Petition stands disposed of.
8. Pending application (s), if any, shall stand disposed of.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Sipun