IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.22592 of 2024

CNR No. ODHC010659262024

M/s. Bhagwati Projects, Sundergarh …. ***Petitioner***

Mr. Abhijit Agarwal, Advocate

-Versus-

Managing Director, Odisha Lift Irrigation Corporation Ltd., Bhubaneswar and others …. ***Opposite Parties***

Mr. Bigyan Kumar Sharma, Senior Advocate for Opposite Party Nos.1 and 2

Mr. Manmaya Kumar Dash, ASC

CORAM:

HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI

AND

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **25.11.2026**

08.

1. This matter is taken up through hybrid arrangement.

2. The petitioner has approached this Court by way of filing the instant writ petition challenging the inaction of the Financial Adviser and Chief Accounts Officer, Odisha Lift Irrigation Corporation Limited-opposite party no.2 for non-disbursement of the GST amount towards reimbursement of the differential tax amount due to the change in tax regimes from VAT to GST with effect from 1st July, 2017.

3. At the time of hearing, learned Senior Advocate appearing for the opposite party nos.1 and 2 submits that in the

meantime the payment has already been made to the petitioner. Therefore, the writ petition has been rendered infructuous.

4. At this stage, learned counsel appearing for the petitioner submits that though payment has already been received by the petitioner, there is some discrepancies in determination of amount of differential tax.

5. Heard learned counsel for the parties.

6. Considering the submissions made by the learned counsel for the parties, this Court, without expressing any opinion on the merits of the case, disposes of the writ petition with liberty to the petitioner to approach the authority concerned for rectification/modification of quantification of differential amount. It is also open for the petitioner to raise grievance before the authority concerned in this regard.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Laxmikant

Signature Not Verified
Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 25-Nov-2026 18:01:24