**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**WP(C) No.16473 of 2025**

**[CNR No. ODHC010375692025]**

***M/s. Projolita Dash*** ..... ***Petitioner***

Represented by Adv. –
Mr. Rudra Prasad Kar, Senior Adv.
Assisted by
Mr. Debasish Hazra, Adv.

*-versus-*

***Central Board of Indirect Taxes and Customs (CBIC) & Others*** ..... ***Opposite Parties***

Represented by Adv. –
Mr. Sujan Kumar Roy Choudhury,
(Senior Standing Counsel, GST, Central Excise & Customs)
Mr. Sunil Mishra, Standing Counsel
(for CT & GST Organization)

**CORAM:**

**MR. JUSTICE MANASH RANJAN PATHAK**

**AND**

**MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER**

**21.08.2026**

**Order No.**

**12.**

***1.*** Heard Mr. Rudra Prasad Kar, learned Senior Counsel being assisted by Mr. Debasish Hazra, learned counsel appearing for the petitioner, Mr. Sujan Kumar Roy Choudhury, learned Senior Standing Counsel and Mr. Sunil Mishra, learned Standing Counsel for the Opp. Parties.

***2.*** It is submitted by Mr. Kar, learned Senior Counsel for the petitioner that the petitioner has challenged the order in appeal dated 01.10.2024 passed under Odisha Goods and Services Tax by the Additional Commissioner of State Tax (Appeal), Bhubaneswar Range, Bhubaneswar (Opp. Party No.3) by way of filing this Writ Petition invoking the provisions of Articles 226 and 227 of the Constitution of India.

*2.1* 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.*** Mr. Sujan Kumar Roy Choudhury, learned Senior Standing Counsel and Mr. Sunil Mishra, 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 26.05.2025, at a time when the GST Appellate Tribunal had not been constituted. In such circumstances, the petitioner had approached this Court 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.

**(MANASH RANJAN PATHAK)**
**Judge**

**(MURAHARI SRI RAMAN)**
**Judge**