



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.16864 of 2024

Alfa Cityinfra Private Limited, Petitioner
Bhubaneswar

Represented By Adv. –
Mr. J. Mohanty, Advocate
Ms. Suman Mohanty, Advocate

-versus-

Chief Commissioner of CT and Opposite Parties
GST, Odisha, Cuttack and others

Represented By Adv. –
Mr. S. Mishra, Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER

23.07.2024

Order No.

- 01.** 1. Ms. Mohanty led by Mr. Mohanty, learned advocates appear on behalf of petitioner. Ms. Mohanty submits, under challenge is demand notice dated 27th July, 2021 issued by the Sales Tax Officer pertaining to financial year 2018-19 issued under section 73 of Odisha Goods and Services Tax Act, 2017. She draws attention to show cause notice



dated 27th July, 2021 to point out, in it there was direction to file reply as well as for personal hearing on dates and times mentioned in the table. Referring to the table she demonstrates, only date of filing show cause was given. Date for personal hearing was not given. It amounted to violation of principles of natural justice. On query made she submits, reply to the show cause could not be submitted because of the pandemic.

2. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of revenue and submits, a reminder was also given to file reply. It was presumed, on filing reply there may arise necessity of personal hearing, if at all. Otherwise, omission to file reply would mean the assessee has no defence to the demand. He relies on sub-section (4) in section 75.

3. Petitioner is relying on directions given in the show cause notice. It was in respect of a demand. Any defect in the show cause notice would cause violation of principles of natural justice. On query made Mr. Mishra in fairness submits, time be extended for petitioner to file reply and thereafter in event personal hearing is sought, it will be given.



4. In view of aforesaid, impugned demand is set aside and quashed. Petitioner has two weeks from date to file reply to the show cause. In event it does file reply, in it request may be made for personal hearing or separately thereafter.

5. The writ petition is disposed of.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Jyoti