

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.41802 of 2023

<i>M/s. Pragati Construction</i>	<i>Petitioner</i>
		<i>Mr. P.C. Nayak, Advocate</i>
	Vs.	
<i>The Commissioner of C.T. & G.S.T., Odisha & Another</i>	<i>Opposite Parties</i>
		<i>Mr. Diganta Dash, ASC for CT & GST Organization</i>

CORAM:

**ACTING CHIEF JUSTICE DR. B.R. SARANGI
MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER
21.12.2023**

Order No.
01.

- This matter is taken up through hybrid mode.
2. The challenge in the present writ petition is to an order dated 23.11.2023 of the Deputy Commissioner of State Tax, CT & GST, Bargarh Circle, Bargarh (Opposite Party No.2) under Section 73 of the OGST Act, 2017 for the tax period 1st July, 2017 to 31st March, 2018.
 3. A perusal of the impugned order reveals that it was passed *ex parte*. In fact, the petitioner was unable to appear and did not even file a reply to the show cause notice (SCN) dated 27.09.2023 issued to him preceding the above assessment order.
 4. In the petition, the Petitioner has explained how he was suffering from Reeling of Head & Imbalance of Gait problem for which he was receiving treatment. The medical certificate has also been enclosed.
 5. Having heard learned counsel for the parties, this Court is of the view that the petitioner ought to be given one more chance to first reply to the SCN and then appear before the assessing

authority for a fresh assessment order to be passed in accordance with law.

6. Accordingly, while setting aside the impugned assessment order dated 23.11.2023 of Opposite Party No.2, this Court directs as under:-

- (i) The Petitioner will first file a reply to the SCN dated 27.09.2023 on or before 02.01.2024.
- (ii) The matter will thereafter be taken up by opposite party no.2 on 08.01.2024 and after hearing the petitioner, a fresh assessment order shall be passed within a period of two months thereafter. If aggrieved by such order, it will be open to the petitioner to seek appropriate remedies in accordance with law.

7. The writ petition is disposed of in the above terms.

(DR. B.R. SARANGI)
ACTING CHIEF JUSTICE

(M.S. RAMAN)
JUDGE

Laxmikant

Signature Not Verified

Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: SENIOR STENOGRAPHER
Reason: Authentication
Location: HIGH COURT OF ORISSA, CUTACK
Date: 21-Dec-2023 15:05:12