



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.22377 of 2024

M/s. The Odisha Agro Industries Petitioner
Corporation Ltd., Khurda

Represented By Adv. –
Mr. B. Panda, Advocate

-versus-

The Deputy Commissioner of CT Opposite Parties
and GST Circle, Cuttack-1 and
others

Represented By Adv. –
Mr. S. Das, ASC

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

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

ORDER

21.11.2024

Order No.

02.

1. Mr. Panda, learned advocate appears on behalf of petitioner and refers us to earlier order dated 12th November, 2024. Paragraphs 2 and 3 from it are reproduced below.

“2. He submits, there be direction for remand and restoration of the appeal because the supply dealers had not filed GSTR-1 within stipulated time. They filed subsequently. It was not taken into consideration. He submits further, there was notification extending the period for filing the return.



3. *Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of State-revenue. He is required to take instruction on whether GSTR-I returns of concerned dealers were filed within extended time and if so, non-consideration requiring remand."*

2. Mr. Das, learned advocate, Additional Standing Counsel appears on behalf of State and submits, there was notification extending the period for filing return.

3. Impugned order dated 30th May, 2024 of the first appellate authority is set aside and quashed. The appeal is restored. Petitioner will communicate certified copy of this order to the authority by 5th December, 2024. The authority will thereafter deal with the appeal as expeditiously as possible.

4. The writ petition is disposed of.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Jyoti