



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.31314 of 2024

**Orissa Industrial Infrastructure Development Corporation,
Bhubaneswar** **Petitioner**

Represented By Adv. –
Mr. P.K. Harichandan, Advocate

-versus-

Additional Commissioner of GST and CE, BBSR and others **Opposite Parties**

Represented By Adv. –
Mr. A. Kedia, Jr. Standing
Counsel for O.Ps.1 to 5

Mr. S. Mishra, Standing
Counsel for O.Ps.8 to 10

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

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

ORDER

13.12.2024

Order No.

01.

1. Mr. Harichandan, learned advocate appears on behalf of petitioner and submits, Show Cause Notice (SCN) dated 26th July, 2024 issued under section 74 of Central Goods and Services Tax Act, 2017 is under challenge. There are two grounds. Firstly, there has been consolidation which is not permissible on being taken by a learned single Judge in the High Court of Karnataka on **judgment dated 4th September, 2024** in **Writ Petition no.15810 of 2024 (T-Res)**



(Veremax Technologie Services Ltd. v. Assistant Commissioner of Central Tax).

2. Furthermore, the central revenue has sought to act in spite of the State revenue having had already acted. Subject matter of the SCN is barred by section 6(2)(b).
3. Mr. Kedia, learned advocate, Junior Standing Counsel appears on behalf of opposite party nos.1 to 5. Mr. Mishra, learned advocate, Standing Counsel appears on behalf of opposite party nos.8 to 10.
4. Opposite party may obtained instruction. In the meantime, impugned SCN will remain stayed till next date of hearing.
5. List under same heading on 16th January, 2025.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Radha