



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.12722 of 2025

M/s.Manoj Distributor, Balasore ***Petitioner***
Ms.Kananbala Roy Choudhury, Advocate

-versus-

The Chief Commissioner, CT & GST, Odisha, Cuttack & others ***Opposite Parties***
Mr.Sunil Mishra, Standing Counsel
(for C.T. and GST)

CORAM:
HON'BLE THE CHIEF JUSTICE
AND
HON'BLE MR.JUSTICE MURAHARI SRI RAMAN
ORDER
01.07.2025

Order No.
02.

This matter is taken up through hybrid mode.

2. The instant writ petition has been filed assailing the order of attachment as well as the order of assessment and the consequential steps for recovery thereof.
3. The order of assessment passed by the Original Authority has already been assailed before the Appellate Authority upon fulfilling all the statutory conditions required in this regard, which is still pending.
4. Since the condition of pre-deposit in order to maintain the appeal has already been complied with, the further question of initiation of recovery proceeding is set at halt. However, the order of attachment was issued without taking into account that the appeal has already been filed before the competent authority upon fulfilling all the necessary statutory conditions imposed in this regard and after noticing the fact, the Original Authority has



issued a letter No.4643/C.T. and G.S.T. dated 19.05.2025 withdrawing the order of attachment in view of Sub-section 7 of Section 107 of the GST Act.

4.1 Since the order of attachment has already been withdrawn and the original order of assessment is the subject-matter of challenge in the statutory appeal, we thus feel that justice would not be sub-served to keep the instant writ petition pending.

5. Accordingly, the writ petition is dismissed as infructuous. However, dismissal of the writ petition shall not cause any prejudice to the petitioner in the appeal filed before the statutory appellate authority.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

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