[3446]

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION Nos. 11150, 11151, 11152, 11153, 11154 AND WRIT PETITION No.11156 of 2025

WRIT PETITION NO: 11150 OF 2025

Between:

M/s. Esmart Energy Solutions Ltd., RD 01. M.P. Non Company Housing, Durgapur-16, Bardhaman, West Bengal- 713216 Rep.by Manager-Accounts Mr. Jitendra Vishwakarma.

...PETITIONER

AND

1. Additional/Joint Commissioner of Central Tax, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.
2. Additional Commissioner of Central Tax, DGGI Cases, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.
3. Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.
4. Principal Commissioner of Central Tax, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.
5. Deputy/Assistant Commissioner, Mohali-I Division, Ludhiana Commissionerate, CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055
6. Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.
7. Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001.

8. Deputy/Assistant Commissioner, Durgapur- Division, Bolpur Commissionerate, Kolkata Zone, Nanoor Chandidas Road, Sian, Bolpur, District Birbhum, West Bengal 731204.

9. Deputy/Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 258, near District Centre, Back side of UCO Bank, C.S. Pur, Bhubaneswar, Odisha- 751023.

10. Additional Director, Directorate General of GST Intelligence Ludiana Zonal Unit, 51-D, Sarabha Nagar, Ludhiana- 141 001

11. Union of India. Represented by its Secretary, Ministry of Commerce, Vanijya Bhawan, A Wing, 16 Akbar Road, New Delhi- 110011.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, one in the nature of writ of Mandamus or any other appropriate writ, declaring the Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23/12/2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD190125040943E dated 27/01/2025 (West Bengal GSTN), passed by Respondent No. 1, vide which INR 1,04,22,892/- (i.e., INR 52,11,446/- and INR 52,11,446/- towards the Central Goods and Services Tax and West Bengal State Goods and Services Tax, respectively) along with interest, and penalty equivalent to the tax demand, has been confirmed, as arbitrary, illegal and without jurisdiction, and consequently quash the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay recovery of the demands confirmed in Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23/12/2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD190125040943E dated 27/01/2025 (West Bengal GSTN) passed by Respondent No. 1.

WRIT PETITION NO: 11151 OF 2025

Between:

M/s. Esmart Energy Solutions Ltd., Home No. 126, Safipur Post Kamela, Thaseel Haidergarh, Barabanki, Uttar Pradesh Rep.by Manager-Accounts Mr. Jitendra Vishwakarma.

AND

...PETITIONER

1. Additional/Joint Commissioner of Central Tax Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad-500 001.
2. Additional Commissioner of Central Tax DGGI Cases, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha-7510 007.
3. Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderbad- 500 001
4. Principal Commissioner of Central Tax CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007
5. Deputy/Assistant Commissioner, Mohali-I Division, Ludhiana Commissionerate, CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055
6. Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.
7. Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001
8. Deputy Assistant Commissioner, Durgapur-I Division, Bolpur Commissionerate, Kolkata Zone, Nanoor Chandidas Road, Sian, Bolpur, District Birbhum, West Bengal 731204.
9. Deputy Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 258, near District Centre, Back side of UCO Bank, C.S. Pur,Bhubaneswar, Odisha- 751023
10. Additional Director, Directorate General of GST Intelligence, Ludiana Zonal Unit, 51-D, Sarabha Nagar, Ludhiana- 141 001
11. Union of India, Represented by its Secretary, Ministry of Commerce, Vanijya Bhawan, 'A' Wing, 16 Akbar Road, New Delhi-110011.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, one in the nature of writ of Mandamus or any other appropriate writ, declaring the Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD0901253062481 dated 27.01.2025 (UP GSTN), passed by Respondent No. 1, vide which INR 2,39,65,42/- (i.e., 1NR 1,19,82,621/- and INR 1,19,82,621/- towards the Central Goods and Services Tax and Uttar Pradesh Goods and Services Tax, respectively) along with interest, and penalty equivalent to the tax demand, has been confirmed, as arbitrary, illegal and without jurisdiction, and consequently quash the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay recovery of the demands confirmed in Order-in-Original No 160/2024-25-Adjn(ADC)•GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD0901253062481 dated 27.01.2025 (UP GSTN), passed by Responcent No. 1.

WRIT PETITION NO: 11152 OF 2025

Between:

M/s. Esmart Energy Solutions Ltd., Tenament No. 34, Tejvir Park CHS Ltd., Survey No. 382, TPS No. 37 FP MP1, Danilimda, Maninagar, Ahmedabad, Gujarat- 380008 Rep.by Manager-Accounts Mr. Jitendra Vishwakarma.

..PETITIONER

AND

1. Additional/Joint Commissioner of Central Tax, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderbad-500 001.
2. Additional Commissioner of Central Tax, DGGI Cases, CR Building GST Bhawan, Rajasva Vihar, Bhubaneshwar, Odisha- 7510 007.
3. Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangaredcy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001
4. Principal Commissioner of Central Tax, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007
5. Deputy/Assistant Commissioner, Mohali-I Division, Ludhiana Commissionerate CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055
6. Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.
7. Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001
8. Deputy/Assistant Commissioner, Durgapur-I Division, Bolpur Commissionerate Kolkata Zone, Nanoor Chandidas Road, Sian, Bolpur, District Birbhum, West Bengal 731204.
9. Deputy/Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 258, near District Centre, Back side of UCO Bank, C.S. Pur, Bhubaneswar, Odisha- 751023

10. Additional Director, Directorate General of GST Intelligence, Ludiana Zonal Unit, 51-D, Sarabha Nagar, Ludhiana- 141 001

11. Union of India, Represented by its Secretary, Ministry of Commerce, Vanijya Bhawan, A Wing, 16 Akbar Road, New Delhi- 110011.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, one in the nature of writ of Mandamus or any other appropriate writ, declaring the Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD190125040943E dated 27.01.2025 (Gujarat GSTN), passed by Respondent No. 1, vide which INR 10,44,65,406/- (i.e.. INR 5,22,34,703/-and INR 5,22,34,703/- towards the Central Goods and Services Tax and Gujarat State Goods and Services Tax, respectively) along with interest, and penalty equivalent to the tax demand, has been confirmed, as arbitrary, illegal and without jurisdiction, and consequently quash the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay recovery of the demands confirmed in Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD240125091436H dated 27.01.2025 (Gujarat GSTN), passed by Respondent No. 1.

WRIT PETITION NO: 11153 OF 2025

Between:

M/s. Super Wealth Financial Enterprises Pvt. Ltd., Plot No. 3198, Gouri Vihar, Lewis Road, Bhubaneshwar, Khordha, Odisha-751 Rep.by Manager-Accounts Mr. Jitendra Vishwakarma.

...PETITIONER

AND

1. Additional/Joint Commissioner of Central Tax, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderbad-500 001

2. Additional Commissioner of Central Tax, DGGI Cases, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.

3. Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangareddy Bosnett Bhavan, Tilak Road, Ramkote, Hyderbad- 500 001

4. Principal Commissioner of Central Tax, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007

5. Deputy/Assistant Commissioner, Mohali-I Division, Ludhiana Commissionerate, CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055

6. Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.

7. Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001

8. Deputy Assistant Commissioner, Durgapur-I Division, Bolpur Commissionerate, Kolkata Zone, Nanoor Chandidas Road Sian, Bolpur, District Birbhum West Bengal 731204.

9. Deputy Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 253, near District Centre, Back side of UCO Bank, C.S. Pur., Bhubaneswar, Odisha- 751023

10. Additional Director, Directorate General of GST Intelligence, Ludiana Zonal Unit, 51-D Sarabha Nagar, Ludhiana- 141 001

11. Union of India, Represented by its Secretary, Ministry of Commerce, Vanijya Bhawan, 'A' Wing, 16 Akbar Road, New Delhi-110011.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, one in the nature of writ of Mandamus or any other appropriate writ, declaring the Order-in-Original No. 160/2024-25-Adin(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD210125024196Y dated 27.01.2025 (Odisha SWL GSTN), passed by Respondent No. 1, vide which duty demand of INR 13,50,14,044/- and INR 13,50,14,044/- towards the Central Goods and Services Tax and Odisha State Goods and Services Tax has been confirmed, as arbitrary illegal and without jurisdiction, and consequently quash the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay recovery of the demands confirmed in Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD210125024196Y dated 27.01.2025 (Odisha SWL GSTN), passed by Respondent No. 1.

WRIT PETITION NO: 11154 OF 2025

Between:

M/s. Esmart Energy Solutions Ltd., Plot No. 701. JLPL Industrial Area, Sector-82 Mohali, SAS Nagar, Punjab-160092 Rep. by Manager-Accounts Mr. Jitendra Vishwakarma.

...PETITIONER

AND

1. Additional/Joint Commissioner of Central Tax, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.
2. Additional Commissioner of Central Tax, DGGI Cases, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.
3. Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderbad- 500 001
4. Principal Commissioner of Central Tax, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha-7510 007
5. Deputy/Assistant Commissioner, Mohali-I Division, Ludhiana Commissionerate, CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055
6. Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.
7. Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001
8. Deputy/Assistant Commissioner, it Durgapur-I Division, Bolpur Commissionerate, Kolkata Zone, Nanoor Chandidas Road, Sian, Bolpur, District Birbhum, West Bengal 731204.
9. Deputy/Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 258, near District Centre, Back side of UCO Bank, C.S. Pur Bhubaneswar, Odisha- 751023

10. Additional Director, Directorate General of GST Intelligence, Ludiana Zonal Unit, 51-E Sarabha Nagar, Ludhiana- 141 001

11. Union of India Represented by its Secretary, Ministry of Commerce, Vanijya Bhawan, 'A' Wing, 16 Akbar Road, New Delhi- 110011.

...**RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, one in the nature of writ of Mancamus or any other appropriate writ, declaring the Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23/12/2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD210125024190A dated 27/01/2025 (Punjab GSTN), passed by Respondent No. 1, vide which INR 5,19,82,274/- (i.e., INR 25,991,137/- and INR 25,991,137/- towards the Central Goods and Services Tax and Punjab State Goods and Services Tax, respectively) along with interest, and penalty equivalent to the tax demand has been confirmed, as arbitrary, illegal and without jurisdiction, and consequently quash the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay recovery of the demands confirmed in Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23/12/2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD210125024190A dated 27/01/2025 (Punjab GSTN), passed by Respondent No. 1.

WRIT PETITION NO: 11156 OF 2025

Between:

M/s. Esmart Energy Solutions Ltd., DAS Bungalow, Gouri Vihar, Lewis Road, Bhubaneshwar, Khordha Odisha- 751 002 Rep.by Manager- Accounts Mr. Jitendra Vishwakarma.

...**PETITIONER**

AND

1. Additional/ Joint Commissioner of Central Tax, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.

2. Additional Commissioner of Central Tax, DGGI Cases, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.

3. Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001

4. Principal Commissioner of Central Tax, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007

5. Deputy/Assistant Commissioner, Mohali - I Division, Ludhiana Commissionerate, CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055

6. Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.

7. Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001

8. Deputy/Assistant Commissioner, Durgapur- I Division, Bolpur Commissionerate, Kolkata Zone, Nanoor Chandidas Road, Sian, Bolpur, District Birbhum, West Bengal 731204.

9. Deputy/Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 258, near District Centre, Back side of UCO Bank, C.S. Pur, Bhubaneswar, Odisha- 751023

10. Additional Director, Directorate General of GST Intelligence, Ludiana Zonal Unit, 51-D, Sarabha Nagar, Ludhiana- 141 001

11. Union of India, Represented by its Secretary, Ministry of Commerce, Vanijya Bhawan, A Wing, 16 Akbar Road, New Delhi- 110011.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, one in the nature of writ of Mandamus or any other appropriate writ, declaring the Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ00000A1DC read with DRC-07 bearing Ref. No. ZD210125024190A dated 27.01.2025 (Odisha GSTN), passed by Respondent No. 1, vide which INR 10,53,27,704/- and INR 10,53,27,704/- towards the CGST and OGST has been confirmed, as arbitrary, illegal and without jurisdiction, and consequently quash the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay recovery of the demands confirmed in Order-in-Original No. 160/2024-25-Adjn(ADC)-GST dated 23.12.2024 bearing DIN 20241256YQ0000000A1DC read with DRC-07 bearing Ref. No. ZD210125024190A dated 27.01.2025 (Odisha GSTN), passed by Respondent No. 1.

Counsel for the Petitioner in all the Writ Petitions: SRI SIDDHANTH INDRAJIT, REPRESENTING SRI LAKSHMI KUMARAN & SRIDHARAN

Counsel for the Respondents No.1 to 10 in all the Writ Petitions: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.11 in all the Writ Petitions: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.11150, 11151, 11152, 11153, 11154 AND WRIT PETITION No.11156 of 2025

COMMON ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri Siddhant Indrajit, Learned counsel representing M/s.Lakshmi Kumaran and Sridharan, learned counsel for the petitioners and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 to 10.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters are analogously heard and decided by this common order.

3. At the outset, learned counsel for the parties reached to a consensus. It is agreed that although, initially when show-cause notices were issued by respondent No.10, the jurisdiction to adjudicate the matter was with respondent No.1, however an administrative decision was admittedly taken by the Department by corrigendum, dated 13.12.2024

whereby, jurisdiction was vested with respondent No.2, the authority, at Bhuvaneshwar. However, respondent No.1 has erroneously passed the impugned order and therefore, it is agreed that the impugned order may be set aside by reserving liberty to respondent No.2 to pass a fresh order, in accordance with law.

4. In view of the consensus arrived at, the order passed by respondent No.1 dated 23.12.2024 in all the writ petitions are set aside by reserving liberty to respondent No.2 to pass a fresh order, in accordance with law.

5. The Writ Petitions are **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Additional/Joint Commissioner of Central Tax, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.
2. The Additional Commissioner of Central Tax, DGGI Cases, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.
3. The Commissioner of Central GST, Central GST Commissionerate, DGGI Cases, Rangareddy, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad- 500 001.
4. The Principal Commissioner of Central Tax, CR Building GST Bhawan, Rajaswa Vihar, Bhubaneshwar, Odisha- 7510 007.

5. The Deputy/Assistant Commissioner, Mohali-I Division, Ludhiana Commissionerate, CGST, Chandigarh Zone, Mohali-I CGST Division, Ludhiana Commissionerate, Chandigarh Zone, D-190, Industrial Area, Phase-8, Distt. SAS Nagar, Mohali-160055

6. The Deputy/Assistant Commissioner, Rakhial Division I, Ahmedabad (South) Commissionerate, CGST, Ahmedabad Zone, 4th Floor, CGST Bhavan, Rajasva Marg, Ambawadi, Ahmedabad-380015.

7. The Deputy/Assistant Commissioner, Lucknow IV Division, Lucknow Commissionerate, Lucknow Zone, Shri Ram Colony, Haidergar Road, Barabanki, Uttar Pradesh-225001.

8. The Deputy/Assistant Commissioner, Durgapur-I Division, Bolpur Commissionerate, Kolkata Zone, Nanoor Chandidas Road, Sian, Bolpur, District Birbhum, West Bengal 731204.

9. The Deputy/Assistant Commissioner, Bhubaneshwar I Division, Bhubaneswar Commissionerate, CGST, Bhubaneshwar Zone-I, Plot No. 258, near District Centre, Back side of UCO Bank, C.S. Pur, Bhubaneswar, Odisha- 751023.

10. The Additional Director, Directorate General of GST Intelligence, Ludiana Zonal Unit, 51-D, Sarabha Nagar, Ludhiana- 141 001

11. The Secretary, Ministry of Commerce, Union of India, Vanijya Bhawan, A Wing, 16 Akbar Road, New Delhi- 110011.

12. One CC to SRI. LAKSHMI KUMARAN SRIDHARAN Advocate [OPUC]

13. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]

14. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]

15. Two CD Copies

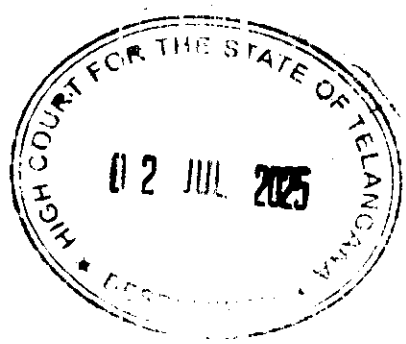
MP
BS

HIGH COURT

DATED:22/04/2025

COMMON ORDER

W.P. Nos. 11150, 11151, 11152, 11153, 11154 AND W.P. No.11156 of 2025



DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(18) 10/6/25