ORISSA HIGH COURT : CUTTACK

W.P.(C) No.25955 of 2025

In the matter of an Application under Articles 226 & 227 of the Constitution of India, 1950

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Jindal Steel Limited
(Formerly known as 'Jindal Steel and Power Limited'),
Represented by its
Authorized Signatory, Mr Salim Akhtar
And
Having its Office at Unit-2, CPP Building
4th Floor, Jindal Nagar
SH-63 Chhendipada Road
Nisha, Angul, Odisha – 759 111. ... Petitioner

-*VERSUS*-

1. Commissioner
Commercial Taxes and
Goods and Service Tax
Odisha.

2. State Tax Officer
Commercial Taxes and
Goods and Service Tax Circle,
Angul, Odisha. ... Opposite Parties

Counsel appeared for the parties:

For the Petitioner : Mr. Rudra Prasad Kar,
Senior Advocate

along with
M/s. Satya Smruti Mohanty,
Sarvavid Subahs Pradhan,
Goutam Rai, Gyaninee Nayak,
Sambit Sekhar Moharana and
Prakriti Patnaik, Advocates

For the Opposite Parties : Mr. Sunil Mishra,
Standing Counsel
(Commercial Tax &
Goods and Service Tax
Organisation)

P R E S E N T:

HONOURABLE CHIEF JUSTICE
MR. HARISH TANDON

AND

HONOURABLE JUSTICE
MR. MURAHARI SRI RAMAN

Date of Hearing : 08.01.2026 :: Date of Order : 08.01.2026

ORDER

1. The petitioner, engaged in manufacture of semi-finished products of iron, non-alloy steel, flat rolled products of iron, non-alloy steel, other alloy steel in ingots or other forms, filed returns in Form GSTR-9 and Form GSTR-9C for the tax periods from 1st April, 2020 to 31st March, 2021. The total turnover as reflected in the E-Way Bill portal was of Rs.1,67,10,02,07,853/- against which the tax liability including that of Cess was of

Rs.15,86,89,71,973/-. Out of this, the total turnover attributable to outward taxable supplies was Rs.1,40,00,78,32,469/-, and its corresponding tax liability including of Cess was Rs.15,84,20,53,601/-. Thus, the remaining balance of the outward turnover which is otherwise not taxable was of Rs.27,09,23,75,384/- and the notional tax value thereof was Rs.2,69,18,372/-.

2. Sri Rudra Prasad Kar, learned Senior Advocate appearing along with Sri Satya Smruti Mohanty, learned Advocate submitted that the State Tax Officer, Commercial Tax & Goods and Service Tax Circle, Angul ("Proper Officer", for short) under an impression that there was discrepancy in the returns filed by the petitioner *vis-à-vis* the outward liability data reflected in E-Way Bill portal, issued Form GST ASMT-10 dated 13th November, 2023 as prescribed under Rule 99 of the Central Goods and Services Tax Rules, 2017/the Odisha Goods and Services Tax Rules, 2017 (for short, "GST Rules").

2.1. It is contended that said Form GST ASMT-10 though stated to have been uploaded, has never been served on the petitioner nor could it be located by the petitioner. Nonetheless, the said Authority issued a Demand-*cum*-Show Cause Notice in Form GST DRC-01 alleging that

the tax payable on supplies including zero-rated supplies as per GSTR-3B returns filed for the tax periods relating to the financial year 2020-21 was Rs.16,05,57,75,136/-, whereas as per E-Way Bill report, it was Rs.16,14,20,56,024/-, and, therefore, the petitioner was called upon to make good the short payment of tax to the tune of Rs.8,62,80,720/-.

2.2. It is submitted that the petitioner could not participate in the proceeding under Section 73 initiated by issue of Notice in Form GST DRC-01 that culminated by issue of Order dated 06.01.2025. The State Tax Officer, Commercial Tax and Goods and Service Tax Circle, Angul passed *ex parte* Order under Section 73 of the GST Act on 06.01.2025.

2.3. Being informed by the Office of the authority concerned, it could come to knowledge of the petitioner that the notices and order were uploaded under the tab with heading— "Additional Notices/Orders". It is, thus, emphatically urged by the learned Senior Advocate that none of the communications stated to have been uploaded by the Proper Officer could be accessed by the petitioner. Upon retrieving such information as uploaded in the portal under said category/tab, to obviate such mistake in the *ex parte* Order under Section 73 the petitioner approached the said authority by way of an

application under Section 161 of the GST Act[1] with the hope that it would be given an opportunity to explain the transactions so that the arbitrary demand as raised would get scaled down to *NIL*.

2.4. It is vehemently contended by Sri Rudra Prasad Kar, learned Senior Advocate that without affording an opportunity of hearing, the said application for rectification could not have been rejected *vide* Order dated 20th June, 2025, which is outcome of non-application of mind and non-consideration of germane material available on record. It is emphasized that said order, sans any reason, warrants indulgence of this Court in the matter.

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1 Section 161 of the Central Goods and Services Tax Act, 2017 reads as follows:

"161. Rectification of errors apparent on the face of record.—

Without prejudice to the provisions of Section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification."

2.5. Being laconic and terse order, which cannot be held to be tenable in the eye of law, the learned Senior Advocate insisted for quashing not only the Order of rectification dated 20.06.2025 but also the *ex parte* Order dated 06.01.2025 passed under Section 73 of the OGST Act.

3. Sri Sunil Mishra, learned Standing Counsel for the Commercial Tax and Goods and Service Tax Organization, *per contra*, raised strong objection that the writ petition challenging the Order dated 06.01.2025 and the Order dated 20.06.2025 is not maintainable, inasmuch as the petitioner is not remediless under the GST Act and Rules framed thereunder to question the propriety and veracity of such orders. The GST Act being self-contained statute, he arduously submitted that it is open for the petitioner to approach the appropriate forum available in accordance with law, inasmuch as the petitioner did not respond to the notices/intimations issued. He contended that though the notices/ intimations and order(s) were uploaded in the web-portal which the petitioner has access, it should have been vigilant. Such a recourse taken by the Authority concerned to serve notice/order on the petitioner cannot be said to be beyond scope of provisions contained in Section 169 of the GST Act. Such communication being valid mode of service, no fault could be attributed to the

Proper Officer having violated principles of natural justice.

4. Heard Sri Rudra Prasad Kar, learned Senior Advocate along with Sri Satya Smruti Mohanty, learned Advocate and Sri Sunil Mishra, learned Standing Counsel for the Commercial Tax & Goods and Service Tax Organization.

5. Having considered the rival contentions and on perusal of record, this Court, on examination of documents enclosed to the writ petition, is persuaded to perceive that the writ petition is maintainable as there seems to be flagrant violation of principles of natural justice inasmuch as the notices/order(s) have been uploaded in the tab— "Additional Notices/Orders" which is not easily accessible or prominent. Mere uploading the notice under said heading is not sufficient service in accordance with the law. It is not denied that the tab "Additional notices/orders" is easily accessible and located with ordinary prudence. It is, hence, discernible from the record and also the arguments advanced by the learned Standing Counsel that the notices and orders were uploaded in the portal under "Additional Notices/Orders". This Court is apprised that such notices could not have been delivered at the end of the petitioner so as to treat it as sufficient service. In such view of the matter, it is obvious that the petitioner was

prevented from appearing before the Proper Officer to present its case on scheduled dates for plausible reasons.

5.1. Sri Rudra Prasad Kar, learned Senior Advocate appearing for the petitioner relied on the decisions of the Delhi High Court and Madhya Pradesh High Court in the cases of *ACE Cardiopathy Solutions Private Limited Vrs. Union of India and others, 2024 (5) TMI 974 (Delhi), Ess Dee Industries through its Partner Shambhu D. Dayal Sharma Vrs. Commissioner of DGST & others, 2025 (11) TMI 185 (Delhi), Udayraj Yadav Vrs. Sales Tax Officer, Delhi, 2025 (1) TMI 1507 (Delhi), Kurlon Retail Limited Vrs. Sales Tax Officer and others, 2025 (12) TMI 1774 (Delhi), HVR Solar Private Limited Vrs. Sales Tax Officer Class II Avato Ward 67 and another, 2025 (4) TMI 730 (Delhi), Light Group Vrs. State of Madhya Pradesh and others, 2025 (5) TMI 258 (Madhya Pradesh), Shree Shyam Granites and Marbles Vrs. The Assistant Commissioner (ST) (FAC), Hosur (South)-III Circle, Hosur, 2023 (2) TMI 652 (Madras)* and *R.P. Industries Vrs. State of U.P. and 2 others, 2025 (9) TMI 461 (Allahabad),* to buttress his argument that it is the consistent view of different High Courts that the notices and orders sought to be served on the portal under the tab— "Additional

Notices/Orders" are not treated to be sufficient and valid service.

5.2. Having had the occasion to go through the decisions, this Court can safely say that uploading the notices and orders in the portal under the category/tab— "Additional Notices/Orders" cannot be held to be valid service contemplated under Section 169 of the GST Act. It is culled out that respective High Courts have intervened to protect the interest of the tax payer on the facts that the GST Organisation has uploaded the Show Cause Notice on the portal under the category "Additional Notices/Orders" which is inaccessible for the taxpayer and accordingly set aside the impugned orders. Though Section 169 provides uploading of notices/orders in the portal is one of the modes of service on the taxpayer for taking consequential action, it is in the present context felt expedient to observe that the petitioner-taxpayer remained unaware about such notices so that it could take appropriate step at right point of time. The notices being uploaded in the said tab, such circumstance prevented it from filing a reply or getting proper opportunity to explain the alleged transactions. The order passed in such scenario, without providing a realistic opportunity to respond is vitiated, being violative of the principles of natural justice.

5.3. It is noteworthy to have regard to the following observation contained in *Light Group Vrs. State of Madhya Padesh, 2025 (5) TMI 258 (MP) = 2025:MPHC-JBP:18674:*

> *"4. Reference may be had to the judgment of the High Court of Madras in W.P. No.26457 of 2023, titled East Coast Constructions and Industries Ltd. East Coast Constructions and Industries Ltd. Vrs. Assistant Commissioner (ST), dated 11.09.2023, (2023) 157 taxmann.com 66 = (2023) 13 Centax 41 (Mad), wherein the High Court of Madras has noticed that communications are placed under the heading of 'View Notices and Orders' and 'View Additional Notices and Orders'. The Madras High Court had directed the respondents to address the issue arising out of posting of information under two separate headings.* ***As per the petitioner, the Menu 'View Additional Notices and Orders' were under the heading of 'User Services' and not under the heading 'View Notices and Orders'****.*
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> *5. This issue is further highlighted by another judgment of the Madras High Court dated 31.07.2023 in W.P. No.22369 of 2023, Sabari Infra (P.) Ltd. Vrs. Assistant Commissioner (ST), (2023) 154 taxmann.com 147 = (2023) 10 Centax 92 (Mad) connected petitions, wherein the Madras High Court has noticed as under :*
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> > *'3. The only ground on which the, the impugned orders are under challenge is that the notices, which preceded the impugned orders were*

hosted in the Dashboard of the petitioner meant for 'Additional Notices and Orders' whereas, the notices should have been hosted by the respondent in the Dash Board for, 'View Notices and Orders'.

4. *The learned counsel for the petitioner has drawn attention to the manual copy given by the respondent in the web-portal, which reads as under:*

'How can I view or download the notices and demand orders issued by the GST tax authorities? To view or download the notices and demand orders issues by the GST tax authorities, perform the following steps:

1. *Access the www.gst.gov.in URL. The GST Home page is displayed.*

2. *Login to the GST Portal with valid credentials.*

3. *Click the Services User Services View Notices and Orders command.*

5. ***It is submitted that had the notice been uploaded in the correct place, the petitioner would have seen it and replied to the same and participated in the proceedings.*** *Since the Notices and the Orders were hosted in the Dashboard of the petitioner meant for 'Additional Notices and Orders', the petitioner failed to notice and file a reply to the Show Cause Notice.*

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> 9. *The problem has arisen on account of the complex architecture of the web portal. It has been designed to facilitate easy access of informations. It has however resulted in the petitioner failing to notice the notice that was issued to the petitioner prior to the impugned order on 20.03.2023. It went unnoticed by the petitioner, as a result of which, the impugned orders have been passed on 29.04.2023.'*

6. *Attention is also drawn to yet another judgment of Madras High Court dated 08.02.2024 in Writ Petition No.2746 of 2024, titled Murugesan Jayalakshmi Vrs. State Tax Officer, (2024) 159 taxmann.com 545 = 2024 (84) GSTL 178 (Mad) = (2024) 15 Centax 369 (Mad), wherein the Madras High Court has noticed that the said issue has been addressed and the portal has been redesigned and both the 'View Notices' tab and 'View Additional Notices' tab are under one heading.*

7. *Reference is also made to the Judgment of the Division Bench of the Delhi High Court in Umang Realtech (P.) Ltd Vrs. Union of India, (2024) 162 taxmann.com 817 (Delhi) and in Anhad Impex and another Vrs. Assistant Commissioner, (2024) SCC Online Delhi 1135, to which one of us (Sanjeev Sachdeva, J.) was a party, wherein in similar circumstances, the Judgments of the Madras High Court have been relied upon to hold insufficiency of service of Show Cause Notice and violation of principles of natural justice.*

> *8. Clearly, petitioner has made out a case that Petitioner has missed out the receipt of the notice and accordingly could not respond to the Show Cause Notice because it was merely uploaded on the portal under the category of 'Additional Notices' tab and accordingly could not respond to the Show Cause Notice. The impugned order categorically records that the tax payers was put to notice however, no reply by way of GST DRC-13. However, the taxpayer neither deposited the tax amount nor filed any response the said notice and consequently, the demand has been created against the petitioner."*

5.4. It is manifest from the documents available on record and it is emerged from the submissions of the counsel for the parties that the petitioner could not respond to the Show Cause Notice which result in his non-appearance before the Proper Officer to explain and file response. Consequent upon non-appearance, *ex parte* Order under Section 73 of the GST Act has been passed. It is apposite to take note of the fact that the rejection of application under Section 161 for rectification of such order passed under Section 73 of the GST Act was made in violation of the principles of natural justice seriously causing prejudice, having repercussion of evil consequence. Therefore, the Order dated 20.06.2025 cannot be countenanced.

6. Another point canvassed by the learned Senior Advocate Sri Rudra Prasad Kar is that the Order dated 20.06.2025 is liable to be set aside for the reason that it smacks arbitrariness inasmuch as it is without any reason. With the afore-discussed factual matrix and the decisions rendered by different High Courts on the identical subject-matter, established that the notices/orders were uploaded in the web-portal by the Proper Officer concerned under the category "Additional Notices/ Orders". When the Proper Officer could have realized the real reason for non-appearance of the petitioner during the course of proceeding under Section 73, as the communications were made *via* the web portal which was not proper one, a reasoned order could have been passed while dealing with application under Section 161 of the GST Act. This Court finds force in the argument of learned Senior Advocate that mere non-appearance would not entail passing of adverse orders by the Assessing Officer, rather the statutory authority should have examined the material and data available in the portal which were uploaded by the petitioner.

6.1. Since the order dated 20.06.2025 rejecting the application under Section 161 of the GST Act is not a speaking order, said order cannot be held to be tenable.

6.2. "Reason", being heartbeat of every decision making process, it has been restated in *Nareshbhai Bhagubhai Vrs. Union of India, (2019) 15 SCC 1* as follows:

"In Kranti Associates (P) Ltd. Vrs. Masood Ahmed Khan, (2010) 9 SCC 496 this Court held that:

'12. The necessity of giving reason by a body or authority in support of its decision came up for consideration before this Court in several cases. Initially this Court recognised a sort of demarcation between administrative orders and quasi-judicial orders but with the passage of time the distinction between the two got blurred and thinned out and virtually reached a vanishing point in the judgment of this Court inA.K. KraipakVrs. Union of India, (1969) 2 SCC 262.

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47. Summarising the above discussion, this Court holds:

(a) In India the judicial trend has always been to record reasons, even in administrative decisions, if such decisions affect anyone prejudicially.

(b) A quasi-judicial authority must record reasons in support of its conclusions.

(c) Insistence on recording of reasons is meant to serve the wider principle of justice that justice must not only be done it must also appear to be done as well.

(d) Recording of reasons also operates as a valid restraint on any possible arbitrary exercise of

judicial and quasi-judicial or even administrative power.

(e) *Reasons reassure that discretion has been exercised by the decision-maker on relevant grounds and by disregarding extraneous considerations.*

(f) *Reasons have virtually become as indispensable a component of a decision-making process as observing principles of natural justice by judicial, quasi-judicial and even by administrative bodies.*

(g) *Reasons facilitate the process of judicial review by superior courts.*

(h) *The ongoing judicial trend in all countries committed to rule of law and constitutional governance is in favour of reasoned decisions based on relevant facts. This is virtually the lifeblood of judicial decision-making justifying the principle that reason is the soul of justice.*

(i) *Judicial or even quasi-judicial opinions these days can be as different as the Judges and authorities who deliver them. All these decisions serve one common purpose which is to demonstrate by reason that the relevant factors have been objectively considered. This is important for sustaining the litigants' faith in the justice delivery system.*

(j) *Insistence on reason is a requirement for both judicial accountability and transparency.*

(k) *If a Judge or a quasi-judicial authority is not candid enough about his/her decision-making process then*

it is impossible to know whether the person deciding is faithful to the doctrine of precedent or to principles of incrementalism.

(l) Reasons in support of decisions must be cogent, clear and succinct. A pretence of reasons or "rubber-stamp reasons" is not to be equated with a valid decision-making process.

(m) It cannot be doubted that transparency is the sine qua non of restraint on abuse of judicial powers. Transparency in decision-making not only makes the Judges and decision-makers less prone to errors but also makes them subject to broader scrutiny. [See David Shapiro in "Defence of Judicial Candor", (1987) 100 Harvard Law Review 731-37].

(n) Since the requirement to record reasons emanates from the broad doctrine of fairness in decision-making, the said requirement is now virtually a component of human rights and was considered part of Strasbourg Jurisprudence. See Ruiz Torija Vrs. Spain, (1994) 19 EHRR 553, EHRR, at p. 562 para 29 and Anya Vrs. University of Oxford, 2001 EWCA Civ 405 (CA), wherein the Court referred to Article 6 of the European Convention of Human Rights which requires, 'adequate and intelligent reasons must be given for judicial decisions'.

(o) In all common law jurisdictions judgments play a vital role in setting up precedents for the future. Therefore, for development of law, requirement of giving reasons for the decision is of the essence and is virtually a part of "due process"."

6.3. Conceding the position that giving reasons facilitates the detection of errors of law by the Court, this Court in *Santosh Kumar Paikray Vrs. State of Odisha, 2016 (II) OLR 1131 (Ori)* discussed importance of assignment of reason in the following lines:

> *"8. The meaning of the expression 'reason' as stated by Franz Schubert:*
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> *'reason is nothing but analysis of belief.'*
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> *In Black's Law Dictionary, 5th Edition, 'reason' has been defined as:*
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> *'a faculty of the mind by which it distinguishes truth from falsehood, good from evil, and which enables the possessor to deduce inferences from facts and from propositions.'*
>
> *In other words, reason means the faculty of rational thought rather than some abstract relationship between propositions and by this faculty, it is meant the capacity to make correct inferences from propositions, to size up facts for what they are and what they imply, and to identify the best means to some end, and, in general, to distinguish what we should believe from what we merely do believe. The importance of giving reason, it reveals a rational nexus between facts considered and conclusions reached.*
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> *9. In Union of India Vrs. Madal Lal Capoor, AIR 1974 SC 87 and Uma Charan Vrs. State of MP, AIR 1981 SC 1915, the Apex Court held reasons are the links*

between the materials on which certain conclusions are based and the actual conclusions. They disclose how the mind is applied to the subject-matter for a decision whether it is purely administrative or quasi-judicial and reveal a rational nexus between the facts considered and conclusions reached. The reasons assure an inbuilt support to the conclusion and decision reached. The fair play requires recording of germane and relevant precise reasons when an order affects the right of a citizen or a person irrespective of the fact whether it is judicial, quasi-judicial or administrative. The recording of reasons is also an assurance that the authority concerned applied its mind to the facts on record and it is vital for the purpose of showing a person that he is receiving justice."

6.4. The obligation to record reasons operates as a deterrent against possible arbitrary action by the authority invested with quasi judicial power. In *Travancore Rayons Ltd. Vrs. Union of India, (1970) 3 SCR 40* it has been laid down as follows:

"The communication does not disclose the "points" which were considered, and the reasons for rejecting them. This is a totally unsatisfactory method of disposal of a case in exercise of the judicial power vested in the Central Government. Necessity to give sufficient reasons which disclose proper appreciation of the problem to be solved, and the mental process by which the conclusion is reached, in cases where a non-judicial authority exercises judicial functions, is obvious. ***When judicial power is exercised by an authority normally performing***

executive or administrative functions, this Court would require to be satisfied that the decision has been reached after due consideration of the merits of the dispute, uninfluenced by extraneous considerations of policy or expediency. *The Court insists upon disclosure of reasons in support of the order on two grounds:*

one, *that the party aggrieved in a proceeding before the High Court or this Court has the opportunity to demonstrate that the reasons which persuaded the authority to reject his case were erroneous:*

the other, *that the obligation to record reasons operates as a deterrent against possible arbitrary action by the ,executive authority invested with the judicial power. The appeal is allowed and the order passed by the Central Government is set aside."*

6.5. The principle of natural justice has twin ingredients; firstly, the person who is likely to be adversely affected by the action of the authorities should be given notice to show cause thereof and granted an opportunity of hearing and secondly, the orders so passed by the authorities should give reason for arriving at any conclusion showing proper application of mind. An order without reasons causes prejudice to the person against whom it is pronounced, as that litigant is unable to know the ground which weighed with the Court in rejecting his claim and also causes impediments in his

taking adequate and appropriate grounds before the higher Court in the event of challenge to that judgment. The rule requiring reasons to be given in support of an order is, like the principle of *audi alteram partem*, a basic principle of natural justice which must inform every quasi-judicial process and this rule must be observed in its proper spirit and mere pretence of compliance with it would not satisfy the requirement of law. Recording of proper reasons would be essential, so that the Appellate Court would have advantage of considering the considered opinion of the High Court on the reasons which had weighed with the trial Court. Having said so, in *Assistant Commissioner, Commercial Tax Vrs. Shukla & Brothers, (2010) 4 SCR 627* it has been observed as follows:

"In a very recent judgment, the Supreme Court in the case of State of Orissa Vrs. Dhaniram Luhar, (2004) 5 SCC 568 while dealing with the criminal appeal, insisted that the reasons in support of the decision was a cardinal principle and the High Court should record its reasons while disposing of the matter. The Court held as under:

'8. Even in respect of administrative orders Lord Denning, M.R. In Breen Vrs. Amalgamated Engg. Union observed:

''The giving of reasons is one of the fundamentals of good administration.'

In Alexander Machinery (Dudley) Ltd. Vrs. Crabtree it was observed:

'Failure to give reasons amounts to denial of justice.'

'Reasons are live links between the mind of the decision-taker to the controversy in question and the decision or conclusion arrived at.'

Reasons substitute subjectivity by objectivity. The emphasis on recording reasons is that if the decision reveals the 'inscrutable face of the sphinx', it can, by its silence, render it virtually impossible for the Courts to perform their appellate function or exercise the power of judicial review in adjudging the validity of the decision. Right to reason is an indispensable part of a sound judicial system; reasons at least sufficient to indicate an application of mind to the matter before Court. Another rationale is that the affected party can know why the decision has gone against him. One of the salutary requirements of natural justice is spelling out reasons for the order made; in other words, a speaking-out. The 'inscrutable face of the sphinx' is ordinarily incongruous with a judicial or quasi-judicial performance.'

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The reasoning in the opinion of the Court, thus, can effectively be analysed or scrutinized by the Appellate Court. The reasons indicated by the Court could be accepted by the Appellate Court without presuming what weighed with the Court while coming to the impugned decision. The cause of expeditious and effective disposal would be

furthered by such an approach. A right of appeal could be created by a special statute or under the provisions of the Code governing the procedure. In either of them, absence of reasoning may have the effect of negating the purpose or right of appeal and, thus, may not achieve the ends of justice."

6.6. Cursory glance at application for rectification reveals that the petitioner contended to rectify the figures taken in the Order under Section 73 in tune with returns furnished in Form GSTR-3B, instead of figures of E-way Bill. But the Order dated 20.06.2025 refusing to rectify the order under Section 73 does not disclose consideration of such material fact/defect pointed out by the petitioner. The Proper Officer has merely quoted provisions of Section 161 of the GST Act and rejected the application. Such course is deprecated by this Court, as the order passed adverse to the claim of the petitioner is bald, laconic and without reason, leading to construe that it smacks arbitrariness.

7. In view of the aforesaid discussion, this Court cannot uphold the action of the State Tax Officer, as failure to provide an opportunity for a hearing does invite interference in the order impugned. This Court appreciating the argument advanced by the learned Senior Advocate that the Assessing Officer having access to the records as uploaded by the petitioner in the web-

portal of the Department necessary rectification as pointed out in the application for the rectification dated 25.04.2025 could have been taken care of even in absence of the petitioner. Section 161 of the GST Act empowers any authority, who has passed or issued any decision or order or notice or certificate or any other document, to rectify any error which is apparent on the face of record. As submitted the returns have been uploaded and the documents relating to supplier as also the recipient being available on record and accessible by the Authority concerned, there is no impediment to consider such documents which could not be examined during the course of the proceeding under Section 73 of the GST Act. It is admitted by counsel appearing for respective parties that the notices of proceeding under Section 73 of the GST Act were uploaded in the tab—"additional notices/orders" which could not accessed by the petitioner as a result there was non-participation. This Court perceives from the arguments and documents that the Order dated 20.06.2025 has been passed to the detriment of the petitioner without affording adequate opportunity to present its matter and the same is without reason. *Ergo,* this Court has no option than to quash the Order dated 20.06.2025 (Annexure-3) passed by the State Tax Officer, Commercial Tax & Goods and

Service Tax Circle, Angul rejecting the application for rectification dated 15.04.2025.

7.1. The case is remanded to the aforesaid State Tax Officer with the direction that the application for rectification dated 15.04.2025 be disposed of having regard to the ground taken therein along with supporting documents/ records available on the portal as stated to have been uploaded and/or to be produced, as it had not been afforded adequate opportunity to present its case during the course of the proceeding under Section 73 of the GST Act.

7.2. To avail such opportunity of hearing and proffering explanation before the said Authority by producing records and documents to support fact and figures which have already been uploaded, the petitioner is directed to appear before the State Tax Officer, Commercial Tax and Goods and Services Tax Circle, Angul within fifteen working days from date. On receipt of copy of this order, the said Authority concerned shall proceed to hear the petitioner on such dates(s) as he may deem fit and proper.

7.3. Needless to say that the petitioner shall cooperate with the Authority concerned and it shall not be granted unnecessary adjournments.

7.4. The State Tax Officer, Commercial Tax and Goods and Services Tax Circle, Angul shall consider the explanation of the petitioner along with records/documents sought to be produced to support the fact and figures as discussed above and pass an appropriate reasoned order rectifying the Order dated 06.01.2025, if need be, in terms of provisions of Section 161 of the GST Act and communicate the same to the petitioner forthwith.

8. With the above observations and directions, the writ petition stands disposed of on the peculiar facts as pleaded. There shall be no order as to costs.

9. Pending Interlocutory Application(s), if any, shall also be disposed of.

(HARISH TANDON)
CHIEF JUSTICE

(MURAHARI SRI RAMAN)
JUDGE

High Court of Orissa, Cuttack
The 8th January, 2026//MRS/Laxmikant