

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 10627 of 2022

*M/s. Jena Trading and Co.* ..... *Petitioner*  
*Mr. R.P. Kar, Advocate*  
Vs.  
*CT and GST Officer, CT and* ..... *Opposite Party*  
*GST Circle, BBSR and another*  
*Mr. Sunil Mishra, ASC, CT & GST*

**CORAM:**

**DR. JUSTICE B.R. SARANGI**

**MR. JUSTICE M.S.RAMAN**

**ORDER**  
**23.03.2023**

**Order No.**  
2.

This matter is taken up through hybrid mode.

2. Heard learned counsel for the parties.
3. The petitioner has filed this writ petition seeking to set aside the impugned demand and FORM GST DRC-07 under Annexure-7 & 8 respectively and to quash the attachment of the petitioner's bank account under Annexure-9 and to allow the petitioner to file a reply to the show cause notice under Annexure-6 series.
4. Mr. R.P.Kar, learned counsel appearing for petitioner contended that the petitioner has generated a tax invoice under Annexure-1 for an amount of Rs.1,97,047.86, which is taxable. As, he does not have the computer, the same was a self generated document. But under the law, he is required to generate the computer bill. Accordingly, e-Way Bill was prepared under Annexure-2, wherein the total taxable amount was shown to be Rs.197047086.00, which figure according to him is a

typographical mistake, in view of the entry made under Annexure-1, where the amount has been mentioned as Rs.1,97,047.86. Therefore, though the figure is tallying but the paise has been entered in rupees, which has created difficulty on the part of the petitioner, because he is a small dealer and cannot have taxable amount of Rs.197047086.00. It is thus contended that the human error, which has been committed, has to be rectified.

5. Mr. S. Mishra, learned Additional Standing Counsel contended that the assessment order has been passed by the assessing authority under Section 74 of the OGST Act with intimation through DRC-01A for the cause of less filing of return for the period of 2019-20, as per the information under possession of the authority, and whereas, no response received against the above mentioned intimation for which online notice in DRC-01 was issued and, as such, no response was received on above. Therefore, in the event the petitioner approaches the assessing authority, the assessment order can be reconsidered by the said assessing authority in accordance with law.

6. Having heard learned counsel for the parties and after going through record, this Court finds that in the tax invoice the amount has been mentioned as Rs.1,97,047.86 whereas in the e-Way Bill it has been mentioned as Rs.197047086.00. Thereby, there is palpable error in the way bill, which may be construed to be an human error. If this fact will be brought to the notice of the assessing authority, the same can be considered in accordance with law and fresh assessment order can be passed. As a consequence thereof, the assessment order under Annexure-7 is hereby quashed and the matter is remitted back to the assessing

authority for reconsideration in accordance with law, keeping in view the request made by the petitioner, by giving opportunity of hearing to the petitioner.

7. With the above observation, the writ petition stands disposed of.

**(DR. B.R. SARANGI)**  
**JUDGE**

*Arun*

**(M.S. RAMAN)**  
**JUDGE**

