

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.27727 of 2020

Devi Prasad Tripathy

.... *Petitioner*
Petitioner in person

-versus-

*The Principal Commissioner CGST
and Central Excise, Bhubaneswar and
Others*

.... *Opp. Parties*
Mr. Prasanna Kumar Parhi.
for Opposite Party No.1

CORAM:
THE CHIEF JUSTICE
JUSTICE B. P. ROUTRAY

ORDER

22.04.2021

Order No.

05. 1. The matter is taken up by video conferencing mode.
2. A compliance affidavit has been filed by the Principal Commissioner, GST & Central Excise Commissionerate, Bhubaneswar enclosing the copies of instructions issued on 9th April, 2021 and 15th April, 2021 reiterating, *inter alia*, that the services provided by an advocate or a partnership firm of advocates providing legal services to any person other than a business entity and to a business entity with a turnover up to rupees ten lakhs in the preceding financial year are exempted from levy of service tax. In paras 4 to 6 it has been stated as under:

“4. In view of above it is clearly instructed to all the field formations that utmost diligence may be taken while initiating verification against the entities on the basis of third party information, if it is found that income so

reflected is on account of provision of exempted service / negative service, no further action under Section 73 of the Finance Act, 1994 may be initiated.

5. Further, it is noticed that in the process of verification, letters were issued to the same entity by the different field formations causing unnecessary hardship to the party supplying the information. So coordination among the field formations may be maintained so that if information is called for by one of the field formation from a particular entity no further enquiry may be initiated against the same entity by the others.

6. The above instructions may be brought to the notice of all the jurisdictional Range Officers of your jurisdiction for strict compliance.”

3. Identical instructions have been issued both by the Bhubaneswar and Rourkela Commissionerate.

4. In that view of the matter, The impugned notices under Annexures-3 to 8 stands quashed. No further directions are called for in the present petition.

5. The writ petition is disposed of accordingly.

7. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25th March,

2020 as modified by Court's Notice No. 4798, dated 15th
April, 2021.

(Dr. S. Muralidhar)
Chief Justice

(B.P. Routray)
Judge

M.K. Panda/K. Majhi

