

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.9754 of 2026

Somanath Prusty

....

Petitioner

Represented by Adv.–
Mr. Debrat Sethy, Advocate

-Versus-

**Assistant Commissioner of CT &
GST, Cuttack-I City Circle, Cuttack**

....

Opposite Party

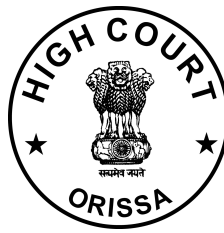
Represented by Adv.–
Mr. Seshadev Das, Additional Standing Counsel

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

Order No.

**ORDER
04.05.2026**

01. 1. Mr. Debrat Sethy, learned counsel appears on behalf of the petitioner and submits, under challenge is show cause notice dated 27th September, 2024 followed by order dated 17th October, 2024 cancelling his client's registration under Central Goods and Services Tax Act, 2017. He submits, his client is ready and willing to pay the tax, interest, late fee, penalty and any other sum required to be paid for the return form of his client to be accepted by the Department. He relies on **order dated 16th November, 2022** of coordinate Bench in **W.P.(C) No.30374 of 2022 (M/s. Mohanty Enterprises v. The Commissioner, CT & GST, Odisha, Cuttack and others)**. He submits, his client's claim to



relief including prayer for condonation of delay is covered by said order.

2. Mr. Seshadev Das, learned Additional Standing Counsel appears on behalf of the opposite Party-Department.

3. We reproduce below paragraph-2 from said order in **M/s. Mohanty Enterprises** (supra).

"2. In that view of the matter, the delay in Petitioner's invoking the proviso to Rule 23 of the Odisha Goods and Services Tax Rules (OGST Rules) is condoned and it is directed that subject to the Petitioner depositing all the taxes, interest, late fee, penalty etc., due and complying with other formalities, the Petitioner's application for revocation will be considered in accordance with law."

Likewise direction is made in this writ petition. Petitioner gets the relief in the interest of revenue.

4. The writ petition is disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin/PA