



IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.11892 of 2026

Sri Sharat Chandra Swain

...

Petitioner

Mr. Jyoti Ranjan Behera, Advocate

-Versus-

Commissioner of CT & GST, ... Opposite Parties
Bhubaneswar and another

*Mr. Sujan Kumar Roy Choudhury, Senior
Standing Counsel*

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

ORDER

07.05.2026

Order No.

01. 1. Learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 24th May, 2025 followed by order dated 1st August, 2025 cancelling his client's registration under Central Goods and Services Tax Act, 2017. He submits that the petitioner 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 her 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. 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.

3. The writ petition is disposed of.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Laxmikant

Signature Not Verified

Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: SENIOR STENOGRAPHER
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 08-May-2026 13:05:22

