



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.19801 of 2025

M/s. P.R. Industries, Koraput **Petitioner**

Mr. R. Panigrahi, Advocate

-Versus-

Assistant Commissioner of State Tax, Koraput Circle, Orissa **Opposite Party**

Mr. Sunil Mishra, Standing Counsel for CT & GST Organization

CORAM:

HON'BLE THE CHIEF JUSTICE

AND

HON'BLE MR. JUSTICE MANASH RANJAN PATHAK

ORDER

21.07.2025

Order No.

- 01.**
1. Mr. Sunil Mishra, learned Standing Counsel for CT & GST Organization appearing on an advance notice states that as long as delay in filing the revocation application is condoned, and provided the Petitioner complies with all the requirements of paying the taxes, interest, late fee, penalty etc., due, the 3B Return Form filed by the Petitioner will be accepted by the opposite party.
 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.



3. The certified copy of this order will be produced by the Petitioner before the proper officer, and subject to the Petitioner complying with the above conditions, the proper officer will open the portal to enable the Petitioner to file the GST return.
4. The writ petition is disposed of in the above terms.
5. An urgent certified copy of this order be issued as per rules.

(Harish Tandon)
Chief Justice

(M.R. Pathak)
Judge

A. Nanda

Signature Not Verified

Digitally Signed
Signed by: ANISHA NANDA
Designation: Junior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 23-Jul-2025 10:29:28

