IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.33058 of 2025

M/s. Simon India Ltd. ... **Petitioners**

Mr. Jagabandhu Sahoo, Senior Advocate along with Ms. Kajal Sahoo, Advocate

-Versus-

Assistant Commissioner of CT & GST, Jagatsinghpur and others ... **Opposite Parties**

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

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

ORDER
11.12.2025

Order No.

03. **1.** Shri Jagabandhu Sahoo, learned Senior Advocate along with Ms. Kajal Sahoo, learned Advocate for the petitioner submitted that challenging the adjudication order dated 27.12.2023, the petitioner filed appeal under Section 107 of the Odisha Goods and Services Tax Act, 2017/the Central Goods and Services Tax Act, 2017 (Collectively, "GST Act"). Nonetheless, in order to avail the benefit under Section 128A of the GST Act pertaining to financial years 2017-2018 to 2019-2020, it has paid the balance tax due (excluding amount of pre-condition for the purpose of filing appeal) adjudicated *vide* order dated 27.12.2023. Such payment was made by debiting electronic cash ledger on 31.01.2025 and 12.02.2025. Accordingly, the petitioner took steps to withdraw the appeal and filed an application in Form GST SPL-02 on 12.02.2025 for consideration of waiver of interest and penalty, mentioning therein that it had already deposited Rs.32,67,532/-. However, the opposite party no.1 issued Form GST SPL-03 proposing to reject the said application, indicating wrong figures being mentioned and liability on account of reverse charge mechanism was not paid in cash. Though the petitioner responded to such proposition by way of submitting a reply, the opposite party no.1 rejected the said application by order in Form GST SPL-07 dated 02.09.2025. Shri Jagabandhu Sahoo, learned Senior Advocate contended that the benevolent provision is required to be construed pragmatically, but the approach of the authority appears to be pedantic.

2. Shri Sunil Mishra, learned Standing Counsel for the CT & GST Organisation vehemently opposing the contention of learned Senior Advocate for the petitioner would submit that in order to avail the benefit of waiver of interest and penalty, the petitioner could not have discharged the obligation by debiting the ledger but it ought to have deposited the amount by cash.

3. In order to examine the issue raised in the writ petition, in order to show *bona fide*, the petitioner may furnish evidence of deposit, as suggested by the learned Standing Counsel.

4. List this matter on 16th December, 2025.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

Signature Not Verified
Digitally Signed
Signed by: ASWINI KUMAR SETHY
Designation: Personal Assistant (Secretary in-charge)
Reason: Authentication
Location: ORISSA HIGH COURT, CUTTACK
Date: 12-Dec-2025 16:33:19

Aswini