



IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.35262 of 2025

Sovan Samal

...

Petitioner

Ms. Upasana Bal, Advocate

-Versus-

***The Superintendent of CGST and ...
Central Excise, Kendrapara Circle***

Opposite Party

Mr. Avinas Kedia, Junior Standing Counsel

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

ORDER
11.12.2025

Order No.

- 01.** 1. Ms. Upasana Bal, learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 8th August, 2023 followed by order dated 12th December, 2023 cancelling her client's registration under Odisha Goods and Services Tax, 2017. She 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. She 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)**. She submits, her client's claim to relief including prayer for condonation of delay is covered by said order.
2. Mr. Avinas Kedia, learned Junior Standing Counsel appeared 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

Aswini