



IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.2648 of 2026

Biswajit Pattnaik

...

Petitioner

Ms. Swetlana Das, Advocate

-Versus-

***Superintendent, CGST, Bhubaneswar ...
and another***

Opposite Parties

*Mr. Mukesh Agarwal, Junior
Standing Counsel*

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

ORDER
23.02.2026

Order No.

- 01.** 1. Learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 13th May, 2024 followed by order dated 7th September, 2024 and 16th September, 2025 cancelling her client's registration under Central Goods and Services Tax Act, 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 his 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. Mukesh Agarwal, learned Junior Standing Counsel for the Revenue.
- 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

MRS/Laxmikant