

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 4646 of 2024

Abhaya Kumar Puhan

.....

Petitioner

Mr. M.A. Bohidar, Advocate

Vs.

***The Commissioner, CGST &
Central Excise, Bhubaneswar and
another***

.....

Opposite Parties

*Mr. A. Kedia, Jr. SC, CGST,
Central Excise and Customs*

CORAM:

**DR. JUSTICE B.R. SARANGI
MR. JUSTICE G. SATAPATHY**

**ORDER
29.02.2024**

Order No.
01.

This matter is taken up by hybrid mode.

2. Mr. A. Kedia, learned Junior Standing Counsel (CGST & Central Excise & Customs) 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 Parties.
3. 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.
4. A 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.

5. The writ petition is disposed of in the above terms.

(DR. B.R. SARANGI)
JUDGE

(G. SATAPATHY)
JUDGE

Subhasmita



Signature Not Verified

Digitally Signed
Signed by: SUBHASMITA DAS
Designation: Sr. Stenographer
Reason: Authentication
Location: High Court of Orissa
Date: 01-Mar-2024 16:21:02

