



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.8850 of 2025**

**Gangadhar Jena**

....

**Petitioner**

Represented by Adv.—  
Ms. Itishree Tripathy, Advocate

-Versus-

**Superintendent GST & CX, Ganjam-  
1 Circle, Berhampur and another**

....

**Opposite Parties**

Represented by Adv.—  
Mr. A. Kedia, Junior Standing Counsel

**CORAM:  
THE HON' BLE THE CHIEF JUSTICE  
AND  
THE HON'BLE MR. JUSTICE S.K. SAHOO**

**Order No.**

**ORDER  
28.03.2025**

- 01.**        1.        Ms. Tripathy, learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 6<sup>th</sup> February, 2024 followed by order dated 19<sup>th</sup> April, 2024 cancelling her client's registration under Odisha Goods and Services Tax Act, 2017. She submits, her client 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. He relies on **order dated 16<sup>th</sup> 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. Kedia, learned advocate, Junior Standing Counsel appears on behalf of the 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**

**(S.K. Sahoo)**  
**Judge**