



IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.27846 of 2025

Sushanta Kumar Behera ... *Petitioner*
Mr. G.K. Roy Choudhury, Advocate
-Versus-
The Commissioner, CGST, CX & ... Opposite Parties
Customs, Bhubaneswar and another
Mr. Mukesh Agarwal, Junior Standing Counsel

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

ORDER
29.09.2025

Order No.

01. 1. Mr. Roy Choudhury, learned counsel appears on behalf of petitioner and submits, under challenge is show cause notice dated 13th August, 2024 followed by order dated 25th September, 2024 cancelling his client's registration under State Goods and Services Tax Act, 2017. He submits, his 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 his client to be accepted by the Department. He 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)**. He submits, his client's claim to relief including prayer for condonation of delay is covered by said order.
2. Mr. Mukesh Agarwal, learned Junior Standing Counsel appears on behalf of the Opposite Parties-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.

(V. Narasingh)
Vacation Judge

(M.S. Raman)
Vacation Judge

PKS