

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 4644 of 2024

Akshya Kumar Sahu

.....

Petitioner

Mr. M.A. Bohidar, Advocate

Vs.

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

.....

Opposite Parties

Mr. M. Agarwal, Jr. SC, CGST

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. M. Agarwal, learned Junior Standing Counsel (CGST Department) 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

