



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.7384 of 2025

Rebat Kumar Sahu

....

Petitioner

Represented By Adv. –
Mr. P.K. Harichandan, Advocate

-versus-

**Superintendent, CGST, Ganjam-
II Circle, Berhampur, Ganjam
and another**

....

Opposite Parties

Represented By Adv. –
Mr. A. Kedia, Jr. Standing Counsel

CORAM:

HON'BLE THE CHIEF JUSTICE

AND

HON'BLE MR. JUSTICE ARINDAM SINHA

ORDER

26.03.2025

Order No.

01.

1. Mr. Harichandan, learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 8th August, 2023 followed by order dated 12th December, 2023 cancelling his client's registration under Central 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. Kedia, learned advocate, Junior Standing Counsel appears on behalf of 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

(Arindam Sinha)
Judge

Signature Not Verified

Digitally Signed
Signed by: JYOTIPRAVA BHOL
Designation: Junior Stenographer
Reason: Authentication
Location: HIGH COURT OF ORISSA
Date: 26-Mar-2025 18:35:21



Prasant/Jyoti