

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.516 of 2022

M/s. Sai Enterprises, Jagatsinghpur* *Petitioner

Ms. K. R. Choudhury, Advocate

-versus-

The Principal Commissioner, CGST, *Opposite Parties*
Central Excise and Customs,
Bhubaneswar and others

Mr. R. S. Chimanka, Sr. Standing Counsel for I.T.

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK

ORDER
18.01.2022

Order No.

01. 1. This matter is taken up by a separate notice through video conferencing mode.
2. Mr. R. S. Chimanka, learned Senior Standing Counsel (CT & GST) 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.

6. As the restrictions due to resurgence of COVID-19 situation are continuing, learned counsel for the parties may utilize a printout of the order available in the High Court's website, at par with certified copy, subject to attestation by the concerned advocate, in the manner prescribed vide Court's Notice No.4587, dated 25th March, 2020, modified by Notice No.4798, dated 15th April, 2021, and Court's Office Order circulated vide Memo Nos. No.514 and 515 dated 7th January, 2022.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

M. Panda