

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.11689 of 2022

Gagan Sahoo

....

Petitioner

Mr. Diganta Das, Advocate

-versus-

The Commissioner, CT & GST, Odisha and another ***Opposite Parties***

Mr. S.K. Pradhan, A.S.C.

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

Order No.

**ORDER
03.11.2022**

01. 1. Learned Additional Standing Counsel for the Opposite Parties 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 due, the 3B Return Form filed by the Petitioner will be accepted by the Opposite Parties.
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 due and complying with other formalities, the Petitioner's application for revocation will be considered in accordance with law.
3. A certified 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.

4. The writ petition is disposed of in the above terms.

5. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin

