

IN THE HIGH COURT OF ORISSA AT CUTTACK

**W.P.(C) Nos. 17290, 17292, 17294, 17295, 17296, 17297
and 17298 of 2020**

Subash Chandra Mohanty ***Petitioner***
Mr. Sukanta Kumar Dalai, Advocate
-versus-
State of Odisha and Others ***Opposite Parties***
Mr. S.N. Das, Additional Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK**

Order No.

**ORDER
01.02.2022**

- 02.
1. These matters are taken up by video conferencing mode.
 2. In all these writ petitions, the background facts are similar and the prayers are also more or less similar. Accordingly they are being disposed of by this common order.
 3. The two-fold reliefs sought are as under:
 - (1) quashing an order dated 16th September, 2019 cancelling the Petitioner's registration under the GST law; and
 - (2) a direction to the Executive Engineer (Opposite Party No.3) to reimburse the additional tax burden suffered by the Petitioner after coming into force of the GST Rule.
 4. As far as the first prayer is concerned, it is stated by Mr. Dalai, learned counsel that the Petitioner in each of the case seeks to withdraw the prayer with liberty to file an appeal in accordance with law. It is further stated that the Petitioner in these cases would

deposit with the appellate authority at the time of filing of such appeal the entire amount of reimbursement of GST received by him from Opposite Party No.3.

5. Accordingly, it is directed that if the above appeals are filed not later than 15th March, 2022 along with the amounts already received by the Petitioner in these cases as reimbursement of GST from Opposite Party No.3 and any application for interim protection is filed, the appellate authority will consider the same in accordance with law.

6. Any explanation offered by the Petitioner in these cases for the delay in filing the appeals on account of the pendency of the present writ petitions will be taken into account by the appellate authority in accordance with law.

7. The writ petitions are disposed of in the above terms.

8. 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.514 and 515 dated 7th January, 2022.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge