

IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.17090 of 2022

M/s. Asha Infraprojects & Services Pvt. Ltd.,

Petitioner

Ms. Bhavna Thakur, Proxy Counsel on
behalf of Mr. Jnanesh Mohanty, Advocate

-versus-

***Commissioner of CT & GST,
Odisha, Cuttack & Others***

Opposite Parties

Mr. Sunil Mishra, ASC for CT
& GST Organization

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER (Oral)

22.08.2022

W.P. (C) No. 17090 of 2022

&

I.A. No. 10786 of 2022

Order No.

- 01.** 1. This matter is taken up by virtual/physical mode.
2. The Petitioner has challenged the order dated 8th June, 2022 (Annexure-6) passed by the Joint Commissioner of State Tax (Appeal), Bhubaneswar Range, whereby the appeal No. AD211221005816P has been summarily rejected due to non-compliance of statutory requirement under provisions of Sub-section (6) of Section 107 of the Central Goods and Service Tax Act/Odisha Goods and Service Tax Act, 2017 (in short, “CGST/OGST Act”). The Petitioner also challenged the order dated 6th April, 2022 (Annexure-1), whereby interest under Section 50 of the CGST/OGST Act is demanded for belated filing of returns in

Form GSTR-3B and deposited of admitted tax for the tax periods from 1st April, 2018 to 31st March, 2019 (financial year 2018-19) by the Additional CT & GST Officer, CT & GST Circle, Bhubaneswar-II by way of the present writ petition.

3. It is observed by the Appellate authority that the Petitioner had not paid the interest @ 18% on the tax admitted by him for the tax periods from April 2018 to March 2019 and therefore, he had rejected the appeal for non-compliance of the statutory requirements provided under Section 107(6) of the aforesaid Act.

4. At the time of hearing, Ms. Bhavna Thakur, proxy counsel on behalf of Mr. Jnanesh Mohanty, counsel for the Petitioner pressed the I.A. No. 10786 of 2022, whereby the following prayer has been made:-

“Therefore, in the above facts and circumstances it is most respectfully prayed that this Hon’ble Court may graciously be pleased to allow the present IA, granting liberty to the Petitioner to withdraw the present Petition in the interest of justice.”

5. In view of the prayer made in the I.A., the same is allowed and the writ petition is dismissed as withdrawn.

Issue urgent certified copy as per rules.

(Jaswant Singh)
Judge

(M.S. Raman)
Judge