

IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.17093 of 2022

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

Petitioner

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

-versus-

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

Opposite Parties

Mr. Susant Kumar Pradhan, ASC for
CT & GST Organization

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER (Oral)

12.08.2022

Order No.

- 01.** 1. This matter is taken up by virtual/physical mode.
2. The Petitioner has challenged the vide order dated 8th June, 2022 (Annexure-6) passed by the Joint Commissioner of State Tax (Appeal), Bhubaneswar Range, whereby the appeal No. AD210522000255X 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 vide order dated 7th 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, 2020 to 31st March, 2021 (financial year

2020-21) 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 2020 to March 2021 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. Janesh Mohanty, counsel for the Petitioner pressed the I.A. No. 10787 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 In view of the prayer made in the I.A., the same is allowed and the writ petition is dismissed as withdrawn.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