

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 25343 of 2022

M/s. Bikram Enterprises ***Petitioner***
Ms. Kananbala Roy Choudhury, Advocate

-versus-

The Additional Commissioner ***Opposite Parties***
(Appeals), CGST, CX & Customs,
Bhubaneswar & Another
Mr. Radheshyam Chimanka, Sr. Standing
Counsel for CGST

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
02.11.2022

Order No.

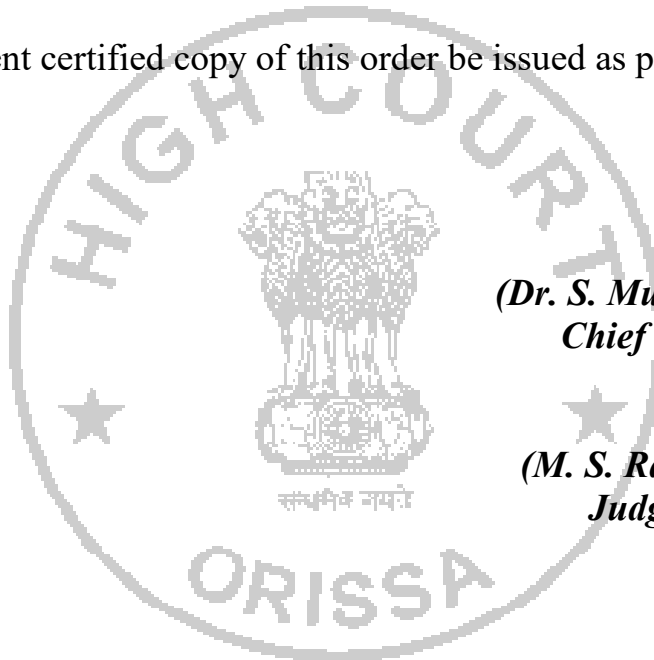
01. 1. Heard Ms. K. Roy Choudhury, learned counsel for the Petitioner and Mr. R.S. Chimanka, learned Senior Standing Counsel for CGST.
2. Mr. Chimanka, learned Senior Standing Counsel for Opposite Parties appearing on an advance notice states that as long as delay in filing the revocation application is condoned, and provided the Petitioner complies with all the requirements of paying the taxes, 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 Central Goods and Services Tax Rules (CGST 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. Certified copy of this order will be produced by the Petitioner before the proper officer, and subject to the Petitioner complying with 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. An urgent certified copy of this order be issued as per rules.



(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant