IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.29925 of 2024

Ram Chandra Hansdah …. **Petitioner**

Represented By Adv. –
Mr. S.A. Mohanty, Advocate

-versus-

Principal Commissioner, CGST and Central Excise, Bhubaneswar and another …. **Opposite Parties**

Represented By Adv. –
Mr. A. Kedia, Jr. Standing Counsel

CORAM:

THE HON'BLE MR. JUSTICE ARINDAM SINHA

AND

THE HON'BLE MR. JUSTICE M.S. SAHOO

ORDER

05.12.2024

Order No.
01.

1. Mr. Mohanty, learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 23rd December, 2022 followed by order dated 13th January, 2023 cancelling his client's registration under Odisha Goods and Services Tax Act, 2017. He submits, his client is ready and willing to pay the tax, interest, late fee, penalty and any other sum required to be paid for the return form of his client to be accepted by the department. He relies on **order dated 16th November, 2022** of coordinate Bench in **W.P.(C) no.30374 of 2022 (M/s. Mohanty Enterprises v. The Commissioner, CT & GST, Odisha, Cuttack and others)**. He submits, his client's

claim to relief including prayer for condonation of delay is covered by said order.

2. Mr. Kedia, learned advocate, Junior Standing Counsel appears on behalf of the department.

3. We reproduce below paragraph-2 from said order in M/**s. Mohanty Enterprises** (supra).

> *"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, interest, late fee, penalty etc., due and complying with other formalities, the Petitioner's application for revocation will be considered in accordance with law."*

Likewise direction is made in this writ petition. Petitioner gets the relief in the interest of revenue.

4. The writ petition is disposed of.

(Arindam Sinha)
Judge

(M.S. Sahoo)
Judge

Signature Not Verified
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Signed by: JYOTIPRAVA BHOL
Designation: Jr. Stenographer
Reason: Authentication
Location: HIGH COURT OF ORISSA
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