IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No.34119 of 2025

Shrashta Events and Hospitality Services ... ***Petitioner***

Ms. Upasana Bal, Advocate

-Versus-

The Superintendent of CGST and Central Excise, Baripada Range, Odisha ... ***Opposite Parties***

Mr. Avinash Kedia, Junior Standing Counsel

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **04.12.2025**

01. **1.** Learned advocate appears on behalf of petitioner and submits, under challenge is show cause notice dated 6th November, 2024 followed by order dated 17th January, 2025 cancelling her client's registration under Odisha Goods and Services Tax Act, 2017. She submits that the petitioner 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. She 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).** She submits, her client's claim to relief including prayer for condonation of delay is covered by said order.

2. Mr. Avinash Kedia, learned 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.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant

Signature Not Verified
Digitally Signed
Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 05-Dec-2025 18:44:40