IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.8521 of 2026

Sambhunath Rana .... ***Petitioner***

Mr. Sriman Arpit Mohanty, Advocate

-versus-

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

Mr. Avinash Kedia, Junior Standing Counsel

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

ORDER
08.04.2026

Order No.

01. **1.** Mr. Sriman Arpit Mohanty, learned counsel appears on behalf of petitioner and submits, under challenge is show cause notice dated 12th February, 2025 followed by order dated 31st March, 2025 cancelling his client's registration under Central 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. Avinash Kedia, learned Junior Standing Counsel appears on behalf of the opposite parties-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

Sisira

Signature Not Verified
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Signed by: SISIRA KUMAR BEHERA
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 09-Apr-2026 12:43:37