IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.32223 of 2026

CNR No. ODHC010749202026

Dwaraka Jewellers …. ***Petitioner(s)***

Ms.Manisha Agarwal, Advocate

-Versus-

Superintendent, CGST & Central Excise, Bhubaneswar II Range, Bhubaneswar, Khordha, Odisha …. ***Opposite Party(s)***

Mr. Umesh Chandra Sahoo, Junior Standing Counsel

CORAM:

HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI

AND

HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **31.10.2026**

01.

1. This matter is taken up through hybrid arrangement.

2. Learned advocate appears on behalf of petitioner and submits that the show cause notice dated 29th June, 2026 followed by order dated 3rd August, 2026 cancelling the registration certificate of the petitioner is under challenge. 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 along with the return. 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)*,** wherein it has been observed as follows:-

> *"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."*

2.1. She submits, the claim of the petitioner to relief including prayer for condonation of delay is covered by said order.

3. Learned Junior Standing Counsel appearing for the Department-opposite parties upon perusal of said order, conceded that in the event the petitioner complies with the requirement and deposits the amounts as undertaken, the authority concerned shall do the needful.

4. In view of conceded position, the petitioner shall make payments as undertaken within a period of two weeks hence and on such eventuality the opposite party shall consider application for revocation of cancellation of the

registration certificate within a period not later than six weeks from today.

5. In view of the aforesaid observation, the writ petition stands disposed of.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Aswini

Signature Not Verified
Digitally Signed
Signed by: ASWINI KUMAR SETHY
Designation: Personal Assistant (Secretary-in charge)
Reason: Authentication
Location: ORISSA HIGH COURT, CUTTACK
Date: 31-Oct-2026 14:01:52