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Location: HIGH COURT OF ORISSA, CUTTACK
Date: 29-Oct-2026 10:41:04

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.34171 of 2026

[CNR No.ODHC010796652026]

Sushama Mishra …. ***Petitioner(s)***

Mr. Sriman Arpit Mohanty, Adv.

-versus-

Commissioner of CT & GST, Odisha, Kataka & Anr. …. ***Opposite Party(s)***

Mr. Sourav Tibrewal,
Addl. Standing Counsel (for CT & GST Organization)

CORAM:
HON'BLE DR. JUSTICE SANJEEB K PANIGRAHI
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

Order No.
01.

ORDER
28.10.2026

1. This matter is taken up through Hybrid Arrangement (video conferencing/physical mode).

2. Learned Advocate appearing on behalf of the Petitioner submits that the show cause notice dated 12.02.2025 followed by the order dated 17.03.2025 cancelling the registration certificate of the Petitioner is under challenge. He 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. He relies on the order dated ***16th November, 2022*** of a coordinate Bench in ***W.P.(C) No.30374 of 2022 (M/s. Mohanty Enterprises Vrs. The Commissioner, C.T & G.S.T, Odisha, Cuttack and Ors***.), wherein it has been observed as follows:-

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> *"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."*

3. He submits that the claim of the Petitioner to relief including prayer for condonation of delay is covered by the said order.

4. Learned Addl. Standing Counsel appearing for the Department-Opposite Party(s) upon perusal of the said order, conceded that in the event the Petitioner complies with the requirement and deposits the amount as undertaken, the authority concerned shall do the needful.

5. In view of the 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 the application for revocation of cancellation of the registration certificate within a period not later than six weeks from today.

6. In view of the aforesaid observation, the Writ Petition stands disposed of.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Sipun