IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.35121 of 2026

CNR No.ODHC010833042026

M/s. Pooja, Townhall Road, Telenga Bazar, Cuttack …. ***Petitioner***

Ms. Kajal Sahoo, Advocate

-Versus-

Stata Tax Officer, Cuttack-I, West Circle, At- OSFC Tower, Cuttack …. ***Opposite Party***

Mr. Sunil Mishra, 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 10th March, 2026 followed by order dated 29th April, 2026 cancelling the registration certificate of the petitioner under the Central Goods and Services Tax Act, 2017 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 Standing Counsel appearing for the Department-opposite party 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

MRS/Laxmikant

Signature Not Verified
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Signed by: MANORANJAN SAMAL
Designation: PERSONAL ASSISTANT
Reason: Authentication
Location: Orissa High Court, Cuttack
Date: 31-Oct-2026 14:56:54