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Location: HIGH COURT OF ORISSA, CUTTACK
Date: 12-Nov-2026 10:48:34

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.37044 of 2026

[CNR No.ODHC010869412026]

Sudarshan Behera …. ***Petitioner(s)***

Mr. Madhab Lal Agarwal, Adv.
Ms. Zenish Mary Wallace, Adv.

-versus-

Superintendent Angul Circle, Angul & Anr. …. ***Opposite Party(s)***

Mr. Sujan Kumar Roy Choudhury,
Senior Standing Counsel
(for GST, Central Excise & Customs)

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

ORDER
11.11.2026

Order No.
01.

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

2. Mr. Sujan Kumar Roy Choudhury, learned Senior Standing Counsel for the Central Revenue has entered appearance on behalf of the Opposite Parties by filing his appearance memo in Court today, which is taken on record.

3. Learned Advocate appearing on behalf of the Petitioner submits that the show cause notice dated 06.02.2024 followed by the order dated 21.05.2024 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

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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:-

> *"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."*

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

5. Learned 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.

6. 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.

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

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Sipun