IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.37470 of 2026
CNR No.ODHC010877412026

M/s Ramamani Behera (Trade Name S. V. Enterprises), Bhubaneswar …. ***Petitioner(s)***

Mr. Ramesh Chandra Jena, Advocate
along with Mr. M.K. Jena, Advocate

-versus-

Additional Commissioner of GST & Central Excise, GST Bhawan, Bhubaneswar & Anr. …. ***Opposite Party(s)***

Mr. Avinash Kedia,
Jr. Standing Counsel,
CGST & 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.

2. Learned Advocate appearing on behalf of the petitioner submits that the show cause notice dated 16th November, 2025 followed by the order dated 10th January, 2026 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, CT & GST, 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.****"***

2.1. He submits that 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 the conceded position, the petitioner shall make payments as undertaken within a period of two weeks hence and on such eventuality the opposite parties shall consider the 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

Suchitra

Signature Not Verified
Digitally Signed
Signed by: SUCHITRA BEHERA
Designation: Junior Stenographer
Reason: Authentication
Location: HIGH COURT OF ORISSA
Date: 12-Nov-2026 11:20:19