



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No.13028 of 2025**

***Samita Panda***

....

***Petitioner***

Mr. G.K. Roy Choudhury, Advocate

*-versus-*

***The Commissioner of CT & GST,  
Baniyyakar Bhawan, Cuttack and  
another***

....

***Opposite Parties***

Mr. S. Das, ASC for CT & GST Department

**CORAM:**

**THE HON'BLE THE CHIEF JUSTICE**

**AND**

**THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER**

**16.05.2025**

**Order No.**

01. This matter is taken up through Hybrid mode.
2. Mr. Choudhury, learned advocate appears on behalf of petitioner and submits, under challenge is order dated 18<sup>th</sup> March, 2023 cancelling his client's registration under Central Goods and Services Tax Act, 2017. He submits, his client is ready and willing to pay the tax, interest, late fee, penalty and any other sum required to be paid for the return form of his client to be accepted by the department. He relies on order dated 16<sup>th</sup> 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)**. He submits, his client's claim to relief including prayer for condonation of delay is covered by said order.
3. Mr. Dash, learned Additional Standing Counsel appears on behalf of State revenue.



4. We reproduce below paragraph 2 from said order in **M/s. Mohanty Enterprises** (supra).

*“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.”*

Likewise direction is made in this writ petition. Petitioner gets the relief in the interest of revenue.

5. The writ petition is disposed of.

**(Harish Tandon)**  
**Chief Justice**

**(M.S. Raman)**  
**Judge**

MRS/Laxmikant