IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.24564 of 2026

CNR No.ODHC010583982026

Sangram Keshari Parida …. **Petitioner**

Represented by Adv.–
Ms. Itishree Tripathy, Advocate

-Versus-

The Superintendent of CGST and Central Excise, Puri-II Range …. **Opposite Party**

Represented by Adv._
Mr. Avinash Kedia, Junior Standing Counsel

CORAM:
HON'BLE MR. JUSTICE MANASH RANJAN PATHAK
AND
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. **02.09.2026**
(Hybrid mode)

01. **1.** Learned advocate appears on behalf of petitioner and submits that the show cause notice dated 12th June, 2024 followed by order dated 13th August, 2025 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."

1.1. She submits, the claim of the petitioner to relief including prayer for condonation of delay is covered by said order.

2. Learned Junior 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.

3. 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.

4. In view of the aforesaid observation, the writ petition stands disposed of.

(Manash Ranjan Pathak)
Judge

(M.S. Raman)
Judge

Signature Not Verified
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Signed by: LAXMIKANT MOHAPATRA
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 03-Sep-2026 10:33:36