



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

**W.P.(C) No.30735 of 2025**

**Ajit Kumar Swain**

....

**Petitioner**

Ms. Upasana Bal, Advocate

-Versus-

**The Superintendent of CGST and  
Central Excise, Mayurbhanj Circle,  
Odisha**

....

**Opposite Party**

Mr. S.K. Roy Choudhury, Senior Standing Counsel  
for GST & Central Excise

**CORAM:**

**HON'BLE THE CHIEF JUSTICE**

**AND**

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

**ORDER**

**10.11.2025**

**Order No.**

- 01.**
1. Ms. Upasana Bal, learned counsel appears on behalf of petitioner and submits, under challenge is show cause notice dated 7<sup>th</sup> August, 2023 followed by order dated 8<sup>th</sup> October, 2023 cancelling her client's registration under Central Goods and Services Tax Act, 2017. She submits, her 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 her client to be accepted by the department. She 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)**. She submits, her client's claim to relief including prayer for condonation of delay is covered by said order.
  2. Mr. S.K. Roy Choudhury, learned Senior Standing Counsel appears on behalf of the opposite party-Department.



3. 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.

4. The writ petition is disposed of.

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

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