



IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.12413 of 2025

M/s. Sai Adithya Construction, *Petitioner*
Jagatsinghpur

Mr. Debasish Hazra, Advocate

-versus-

The Commissioner of Central Goods *Opposite Parties*
and Service Tax, Rourkela & Another

Mr. S. Das, Additional Standing Counsel

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

Order

No.

01.

ORDER

14.05.2025

1. This matter is taken up through Hybrid Arrangement (Virtual /Physical Mode).
2. Mr. D. Hazra, learned Advocate appears on behalf of Petitioner and submits, under challenge is show cause notice dated 11.12.2021 followed by order dated 17.01.2022 cancelling her 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 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)**. He submits, his client's claim to relief including prayer for condonation of delay is covered by said order.
3. Mr. S. Das, learned Additional Standing Counsel appears on behalf of the Department.
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

Amit/Aswini