



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

**W.P.(C) No.22678 of 2026**  
**[CNR No. ODHC010534712026]**

**M/s. Shiv Sunder Auto Repairing and Fabricators, Tirtol, Jagatsinghpur** .... **Petitioner**

Represented by Adv.–  
Mr. Debasish Hazra, Advocate

-Versus-

**Commissioner of CT & GST, Banijyakar Bawan, Cantonment Road Cuttack & Another** .... **Opposite Parties**

Represented by Adv.\_  
Mr. Seshadeb Das,  
Additional Standing Counsel

**CORAM:**

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

**ORDER**

**31.08.2026**

*(Hybrid mode)*

**Order No.**

- 01.**        **1.**        Learned advocate appears on behalf of petitioner and submits that the show cause notice dated 12<sup>th</sup> February, 2025 followed by order dated 1<sup>st</sup> July, 2025 cancelling the registration certificate of the petitioner under Odisha Goods and Services Tax Act, 2017 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 **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)***, 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.** He submits, the claim of the petitioner to relief including prayer for condonation of delay is covered by said order.

**2.** Learned Additional 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***

***(Murahari Sri Raman)***  
***Judge***