



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 11801 of 2024

*M/s. Achyuta Nanda Sethi,  
Kendrapara*

.....

*Petitioner*

*Ms. Itishree Tripathy, Advocate*

*Vs.*

*Deputy Commissioner of State Tax,  
CT & GST, Kendrapara*

.....

*Opposite Party*

*Mr. S. Mishra, Standing Counsel  
for CT & GST Organization*

**CORAM:**

**DR. JUSTICE B.R. SARANGI**

**MR. JUSTICE G. SATAPATHY**

**ORDER**

**09.05.2024**

**Order No.  
01.**

This matter is taken up by hybrid mode.

2. Mr. S. Mishra, learned Standing Counsel for CT & GST Department appearing on an advance notice states that as long as delay in filing the revocation application is condoned, and provided the Petitioner complies with all the requirements of paying the taxes, interest, late fee, penalty etc. due, the 3B Return Form filed by the Petitioner will be accepted by the Opposite Parties.

3. 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.

4. A copy of this order will be produced by the Petitioner before the proper officer, and subject to the Petitioner complying with the above conditions, the proper officer will open the portal to enable



the Petitioner to file the GST return.

5. The writ petition is disposed of in the above terms.

**(DR. B.R. SARANGI)**  
**JUDGE**

**(G. SATAPATHY)**  
**JUDGE**

*S.Sasmal*