

2024 (85) G.S.T.L. 389 (Ori.)

IN THE HIGH COURT OF ORISSA AT CUTTACK

Dr. B.R. Sarangi and G. Satapathy, JJ.

BISAN SINGH

Versus

COMMISSIONER OF CT AND GST, CUTTACK

W.P. (C) No. 9598 of 2024, decided on 23-4-2024

Registration - Revocation of cancellation of - Limitation period - Condonation of delay - Respondent authority submitted that delay in filing revocation application in respect of cancelled registration would be condoned and if assessee would comply with all requirements of paying taxes, interest, late fee, penalty etc., Form GSTR-3B return filed by assessee would be accepted by department - *HELD* : Subject to assessee complying with aforesaid conditions, proper officer was to open portal to enable assessee to file GST return - Section 30 read with Section 39 of Central Goods and Services Tax Act, 2017 - Section 30 read with Section 39 of Odisha Goods and Services Tax Act, 2017. *[paras 3 and 4]*

Petition disposed of in favour of assessee

REPRESENTED BY : Shri P.K. Harichandan, Advocate, for the Petitioner.

Shri S. Das, ASC (Odisha CT & GST), for the Respondent.

[Order]. - This matter is taken up by hybrid mode.

2. Heard.

3. Mr. S. Das, Learned Additional Standing Counsel (CT & GST) 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.