

## HC: Delay in Filing Revocation Application Condoned as Assessee Agrees to Pay All Dues

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REFER THE DECISION OF THE HON'BLE ODISHA HIGH COURT IN THE CASE OF

*Dwarika Nath Panigrahi vs. Additional State Tax Officer, CT & GST*, Citation: (2025) 32 Centax 172 (Ori.)

### FACTS:

The GST registration of the petitioner, *Dwarika Nath Panigrahi*, was cancelled by the department.

The petitioner failed to file an application for revocation of the cancellation within the stipulated time as prescribed under Rule 23 of the OGST Rules, 2017.

He approached the Court seeking a direction to the department to accept his revocation application.

The petitioner submitted before the Hon'ble High Court that he was ready and willing to pay all tax, interest, late fee, penalty, or any other sum required for the acceptance of returns.

His plea was that the delay was not intentional, and revocation should be permitted in the interest of justice and business continuity.

### Hon'ble High Court Judgement:

The Orissa High Court **observed** that the petitioner had shown genuine willingness to comply with all the statutory obligations.

The Court **held** that the delay in invoking the proviso to Rule 23 of the OGST Rules should be condoned, **considering the bona fide intention of the petitioner to regularize his compliance.**

It **further emphasized** that technicalities should not override substantial justice, especially when the taxpayer is prepared to meet all legal dues.

**The department was directed to accept the application for revocation and allow the petitioner to file returns upon payment of the applicable liabilities.**