

Tax, interest, penalty, fine, and fees due need to be paid for the revocation of cancellation of GST Registration

The Hon'ble Orissa High Court in *M/s. Namrata Pradhan v. Additional CT & GST [W.P.(C) No. 5511 of 2023 dated March 1, 2023]* has held that tax, interest, penalty, fine, and fees due need to be paid for the revocation of cancellation of GST Registration by the assessee. The learned counsel appearing for the Petitioner relied on the judgment of *M/s. Durga Raman Patnaik v. Additional Commissioner of GST [W.P.(C) No.7728 of 2022 dated August 4, 2022]*, where the Petitioner opted for applying for revocation of the cancellation by complying with all the other requirements of depositing all the tax, penalty and interest due as payable and other formalities as required by law. Further, the court directed that the Revenue Department makes suitable changes in the architecture of the GST Portal to enable the assessee to file its GST Returns and ensure that there shall be no technical glitch during that period and take appropriate steps in accordance with law after affording reasonable opportunity of hearing to the assessee.

Facts:

M/s. Namrata Pradhan (“**the Petitioner**”) has challenged the order dated June 6, 2022 (“**the Impugned Order**”) passed by the Revenue Department (“**the Respondent**”), cancelling the GST Registration of the Petitioner. The Petitioner stated that, it would opt to apply for revocation of the cancellation by complying with all the other requirements of depositing all the tax, penalty, and interest due as payable and other formalities as required by law.

Issue:

Whether the filing an application for revocation of the cancellation of GST Registration is sustainable?

Held:

The Hon'ble Orissa High Court in ***W.P.(C) No. 5511 of 2023*** held as under:

- Permitted the Petitioner to file a petition seeking revocation of the cancellation of GST Registration, once the payment of the tax, interest, penalty, fine, and fees, as payable is made.
- Directed the Respondent to pass an order in accordance with the law within 30 days.
- Permitted the Petitioner to file the GST Returns after the revocation of the cancellation of GST Registration.
- Directed the Respondent to take make suitable changes in the architecture of the GST Portal to enable the Petitioner to file its GST Returns and ensure that there shall be no technical glitch during that period.
- Stated that, the Respondent would be at liberty to verify the veracity of the claim made in the GST Returns and take appropriate steps in accordance with law after affording reasonable opportunity of hearing to the Petitioner within 90 days.

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