



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

**W.P.(C) No.9586 of 2025**

**M/s. Jay Jagannath Filling Station** ..... **Petitioner**

Represented by Adv.–

Mr. Khirod Kumar Sahoo, Advocate

-Versus-

**Commissioner of Sales Tax (CT & GST) and another** ..... **Opposite Parties**

Represented by Adv.–

Mr. Sunil Mishra, Standing Counsel for CT & GST

**CORAM:**

**HON' BLE THE CHIEF JUSTICE**

**AND**

**HON'BLE MR. JUSTICE MURAHARI SRI RAMAN**

**ORDER**

**29.04.2025**

**Order No.**

**02.**

1. Challenge is made to Order dated 12.08.2024 passed by the State Tax Officer, Jajpur Circle cancelling the registration certificate bearing Registration number 21BCTPP4121P1Z7 on the sole ground that the registered person does not conduct any business from declared place of business.

2. It is submitted by Mr. Khirod Kumar Sahoo, learned counsel appearing for the petitioner that such cancellation has been made effective from 31.07.2024 on the aforesaid absurd and untenable ground inasmuch as the taxable person is existing in the same place of business and carrying on such business regularly. To



substantiate such claim, he has placed on record by way of additional affidavit dated 28.04.2025 sworn to by proprietress Smt. Manorama Patra enclosing therewith documents showing invoices received from the Indian Oil Corporation and photographs taken on 22.04.2025 depicting that the business is conducted at the disclosed place of business. Photograph is also enclosed to demonstrate that the business in the name and style “Jay Jagannath Filling Station” has been running till date. It is contended by Mr. Khirod Kumar Sahoo, learned Advocate that authorities of Goods and Services Tax Organisation have visited the place of business after the cancellation of registration certificate. Therefore, he prayed for a direction to restore the registration certificate in order to enable him to file returns and necessary supporting documents before the authority concerned.

3. Mr. Sunil Mishra, learned Standing Counsel for the opposite parties-CT & GST Organisation submits that since the registering authority has found that the business is not conducted at the declared place, the cancellation of registration was effected. The order of cancellation also contains the direction to the petitioner to furnish return under Section 39(1) of the CGST Act,



2017 and also final return in Form GSTR-10 within three months from the date of order but there has been no response by the petitioner. Therefore, having not shown any interest, the petitioner is not entitled to get the registration certificate restored.

4. Considered the submissions of the counsel for both sides and perused the documents placed on record today by way of additional affidavit. The documents so furnished demonstrate that the business of the petitioner has been conducted till date. No serious objection has been raised by the learned Standing Counsel. However, to appreciate the factual aspects, the matter needs to be remitted to the authority concerned for consideration of evidence and if required, inspection be done with regard to existence of business at the declared place.

Accordingly, the order dated 12.08.2024 is set aside and the opposite party No.2-State Tax Officer, Jajpur Circle, Jajpur is directed to reconsider the matter taking into account the documents furnished before this Court by way of additional affidavit. For this purpose, the petitioner is directed to appear before the authority concerned on or before 9<sup>th</sup> May, 2025 along with the downloaded copy of this order and produce the documents showing that



business is continuing at the declared place. The authority may take a fresh decision in this regard. It is made clear that this Court has not expressed any opinion on merits of the matter.

5. With the aforesaid observation and direction, the writ petition stands disposed of.

***(Harish Tandon)***  
***Chief Justice***

***(M.S. Raman)***  
***Judge***

*S.K. Jena/Secy.*