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WPA 5576 of 2021

Ashirbad Real Estate & Transport Private Limited
Vs
Assistant Commissioner, (Division-I), Central Goods & Service Tax, Range-II, Asansol-I Division & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee
... For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. S. Mukherjee,
Mr. N. Chatterjee
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition the petitioner has challenged the impugned order of cancellation of registration of the petitioner under CGST, 2019 for non-filing of the return for the relevant period. Now the position is that the petitioner has filed the return and paid all the due taxes, late fees and only the statutory interest part is due.

Considering the financial hardship of the petitioner and taking into account that the huge amount of more than two crores tax and late fees has already been paid by the petitioner in respect of the relevant period from May, 2018 to June, 2019, I am inclined to grant two equal installments to the petitioner due interest for restoration of his registration on the amount as per calculation at page 41 of the writ petition.

If the petitioner makes payment of the first installment within seven days from date, then the concerned respondent shall restore the registration of the petitioner, subject to any other formalities, which is required to be complied with by the petitioner and the second installment shall be paid within seven days from the date of restoration of the registration.

With regard to the amount of statutory interest calculated by the petitioner for the relevant period as placed before this court (at page 41 of the writ petition), if according to the department, there is any mistake in calculation and further amount is payable by the petitioner, in that case, the department/ concerned respondent shall intimate to the petitioner after the first installment paid by the petitioner and on restoration of the registration of the petitioner.

In default of any of the conditions, made in this order, the respondent concerned shall be free to cancel the registration of the petitioner without any further notice to the petitioner.

WPA 5576 of 2021 is disposed of.

(Md. Nizamuddin, J.)