S/L 30
07.10.2021
Court. No. 2
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WPA 14198 of 2021
M/s. Ishita Trading
Vs.
The Assistant Commissioner, Burrabazar Division & Ors.
(Through Video Conference)

Mr. Abhratosh Majumdar Sr. Adv.
Mr. Avra Mazumdar
Mrs. Sudeshna Mazumdar
Mrs. Riya Bhattacharjee
Mr. Sumit Jha
... For the petitioner
Mr. Partha Sarathi Das
... For the Respondent No.4

Affidavit-of-service filed in Court today be kept with the record.

In this matter, petitioner has filed the writ petition being aggrieved by the inaction on the part of the respondent authority concerned in restoring the GST registration in question of the petitioner in spite of succeeding in statutory appeal where the learned Appellate authority vide order dated 9th August, 2021 has allowed the appeal of the writ petitioner by setting aside the order of cancellation of registration in question dated 16th November, 2020 passed by the Superintendent, Range-I, Burrabazar Division. Considering the submission of the petitioner and admitted position as appears from record I am of the view that action of the respondent authority concerned in not restoring the GST registration of the petitioner in spite of the order of the appellate authority being a Sub-ordinate authority to the appellate authority showing such disregard to the higher authority is not appreciated by this Court. On the basis of the record available and the admitted position impugned order of cancellation of the registration in question is set aside. This writ petition being WPA 14198 of 2021 is disposed of by allowing the same by directing the respondent concerned to restore the GST registration in question of the petitioner within two weeks from date of communication of this order.

(Md. Nizamuddin, J.)