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WPA 4910 of 2022

Santanu Mondal
Vs
The Superintendent, Central Goods and Services Tax, Asansol Division, Range-IV & Ors.

Mr. Sandip Choraria,
Mr. Rajarshi Chatterjee,
Mr. G. Dey
... For the Petitioner.
Mr. Raman Bose
... For the UOI.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order of the Appellate Authority dated 16th September, 2021 confirming the order of the Authority under CGST Act, dated 3rd February, 2021 rejecting the application of the petitioner for revocation of cancellation of his registration. On perusal of the aforesaid impugned order of the Appellate Authority, I find that the Appellate Authority concerned has made an elaborate discussion and in its order it has passed a speaking order and finally dismissing the appeal in question by concluding in paragraph 12 of the said order, which is recorded as hereunder:

"12. Summing up, I find that the Appellant has failed to comply with the provisions of Section 30(1) of the CGST Act, 2017 read with Rule 23(1) of the CGST Rules, 2017. Accordingly, I find that the rejection order of application for revocation of cancellation of registration under reference no. ZA 1902210066850 dated: 03-02-2021 issued by the Assistant Commissioner, CGST & Central Excise Asansol-I Division, to be legal and proper".

Considering the facts and circumstances, I find nothing wrong with the impugned order of the Appellate Authority and I am not inclined to interfere with the same and, accordingly, this writ petition, being WPA 4910 of 2022 is dismissed.

(Md. Nizamuddin, J.)