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WPA 20141 of 2021

Lakhi Shah
Vs

Superintendent, Ballygunge, Range-V, South CGST and
CX, Kolkata & Ors.

Mr. Piyal Gupta

... For the Petitioner.

Mr. K.K. Maiti,

Mr. Tapan Bhanja

... For the Respondent Authority.

Heard learned Advocates appearing for the parties.

The petitioner has filed this writ petition being aggrieved by the impugned order dated 13th September, 2021 passed by the respondent No.1 canceling the registration certificate of the petitioner under the relevant provision of GST.

Mr. Maiti, learned Advocate appearing for the respondent Nos. 1 and 2 submits that the petitioner had alternative remedy by way of making application for revocation of the impugned order of cancellation, which the petitioner has not exercised and this writ Court should not interfere and at the same time he takes the point that the time to make such application for revocation has already been expired.

Considering the submission of the parties, this writ petition, being WPA 20141 of 2021, is disposed of by granting liberty to the petitioner to make application for revocation of the impugned order dated 13th September, 2021, before the respondent authority

concerned under the relevant provisions of law within two weeks from date and if such application for revocation of the impugned order is made by the petitioner, the respondent concerned shall not raise the point of limitation and shall consider and dispose of the said application by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or her authorised representative within four weeks from the date of making such application before the respondent concerned.

This order will be confined to the case of the petitioner only in view of the facts and circumstances involved in this case.

(Md. Nizamuddin, J.)