02.02.2023.
p.b.
Sl. No.9.

WPA 765 of 2023

Srijon Developers Pvt. Ltd.
Vs.
State of West Bengal & ors.

Ms. Bulbuli Basu.
.......for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.........for the State.

Pursuant to the earlier order of this Court dated 25th January, 2023, Mr. Mukherjee, learned advocate representing the respondent GST authority has submitted the detailed calculation with regard to tax and late fee to be paid by the petitioner as a condition for restoration of its registration which was cancelled due to delay in filing the return. Let such calculation and instruction filed by Mr. Mukherjee be kept with the record and a copy of which has been handed over to the petitioner.

Considering the facts and circumstances of this case and the instruction submitted by Mr. Mukherjee, this writ petition being WPA 765 of 2023 is disposed of by following directions/orders:

a) Petitioner shall make the payment as per calculation of tax and late fee determined by the officer concerned within a period of 30 days from date and the officer concerned shall facilitate and take necessary steps to enable the petitioner to make such payment including opening of the portal for a period of 30 days.

b) If petitioner fails to make the payment in question within the time stipulated herein, this order of this Court will not have any force and the officer concerned will be free to proceed against the petitioner in accordance with law.

Portal shall remain open for 30 days from the date of communication of this order and shall remain open if the payment is made as per the time stipulated herein.

With this observation and direction, this writ petition being WPA 765 of 2023 is disposed of.

(Md. Nizamuddin, J.)