30.01.2023.
p.b.
Sl. No.10.

W.P.A. 1122 of 2023

Bijoy Kumar Mukherjee
Vs.
The Assistant Commissioner
of State Tax & Ors.

Ms. Sukanya Dutta.
………for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari.
…….for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order of the appellate authority under the WBGST Act, dismissing the appeal of the petitioner and confirming the order of cancellation of petitioner's registration which was cancelled, on the ground of non-filing of return.

Mr. Siddiqui, learned Additional Government Pleader by the order of this Court dated 24th January, 2023, was asked to take instruction as to whether the petitioner's registration can be restored if petitioner pays the arrear tax including penalty and interest and pursuant to such direction, he has filed the written instruction dated 13th January, 2023, issued by the Deputy Commissioner, State

Tax, Srirampur Range, indicating therein the amount of tax, penalty and interest to be paid for restoration of registration and copy of such instruction has been handed over to the learned advocate appearing for the petitioner. Let the written instruction be kept with the record.

Considering the facts and circumstances of this case and submission of the parties and in view of the aforesaid instruction issued by the respondent authorities concerned, this writ petition being WPA 1122 of 2023 is disposed of by directing the respondent authorities concerned to revoke the impugned order of cancellation of registration dated 17th November, 2021 on compliance of the following terms and conditions:-

i) petitioner shall make an application before the respondent authorities concerned within a week from date for restoration of its registration;

ii) within three days from the date of such application, the respondent authorities concerned shall revoke the order of cancellation of petitioner's registration and restore the same to enable the petitioner to make payment of the arrear tax, penalty and interest as indicated in the aforesaid instruction;

iii) within fifteen days from the date of restoration of petitioner's registration, petitioner shall make payment of the arrear tax including penalty and interest as indicated in the aforesaid instruction;

iv) if such payment is made by the petitioner within the time stipulated herein in that event impugned order of cancellation of petitioner's registration and impugned order of the appellate authority shall stand set aside permanently and in case of failure on the part of the petitioner in any of the terms and conditions imposed herein, this order of the Court will loose its force and all legal consequences will automatically follow.

With this observation and direction, this writ petition being WPA 1122 of 2023 is disposed of.

(Md. Nizamuddin, J.)