

13.3.2023

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WPA 2239 of 2023

Debasish Ghosh

Vs

Superintendent, Range-V, CGST & CX, Khardah
Division, Kolkata North Commissionerate, Kolkata &
Ors.

Mr. Alope Kumar Ghosh,

Mr. Nilesch Kundu,

Mr. Aniket Mitra

... For the Petitioner.

Mr. K.K. Maiti,

Mr. Tapan Bhanja

... For the CGST Authority.

Mr. Somnath Adhikary

... For the UOI.

Heard learned Advocates appearing for the parties.

The issue involved in this writ petition is relating to cancellation of the petitioner's registration for non-filing of return. Learned Advocate appearing for the petitioner on 27th February, 2023, submitted before this court that after the cancellation of his registration, he has already filed the return along with tax and interest.

Mr. Maiti, learned Advocate appearing for the CGST Authority, by the order of this court dated 27th February, 2023, was asked to take instructions in writing, from the respondent concerned with regard to any revenue due, which is liable to be paid by the petitioner as a condition for restoration of his registration. Pursuant to the aforesaid direction of this court, Mr. Maiti has submitted written instructions by the respondent authority concerned

and on perusal of which it appears that according to CGST Authority, still arrear revenue which is liable to be paid by the petitioner, is Rs.5,26,159/-.

Learned Advocate appearing for the petitioner disputes this amount and submits that the aforesaid figure of the amount claimed by the Revenue Authority is not correct since it has not taken into consideration the amount already paid by the petitioner after the order of cancellation of his registration.

Considering the facts and circumstances of the case and submission of the parties and the instructions submitted by Mr. Maiti, this writ petition being WPA 2239 of 2023 is disposed of by directing the respondent authority concerned to restore the petitioner's registration, if petitioner pays the aforesaid amount of Rs.5,26,159/- and the respondent authority concerned will open the portal for facilitating such payment by the petitioner without prejudice to his rights to claim for any adjustment by making necessary application which shall be considered by the respondent authority concerned in accordance with law and subject to verification from the record.

The respondent authority concerned shall open the portal within three days from the date of communication of this order and the petitioner shall make the payment of the aforesaid amount within 15

days from the date of opening of the portal and in case petitioner fails to make the payment within the time stipulated herein, the respondent authority concerned will be free to close the portal again.

(Md. Nizamuddin, J.)