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WPA 3102 of 2023

Luxmi Electric Engineers & Anr.
Vs
The State Tax Officer & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee,
Mr. Debabrata Ghosh
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
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 dated 29th December, 2022, passed by the Appellate Authority concerned under the WBGST Act dismissing the appeal of the petitioner against the impugned order of cancellation of his registration by the Adjudicating Authority.

Petitioner submits that the ground of cancellation of its registration was non-filing of return of three continuous tax periods. Petitioner further submits that he has paid all the taxes, interest and late fees up to the period of cancellation of its registration and it is willing to pay all revenue dues till date, if portal is opened for filing the return and payment of all tax dues.

Considering the submission of the parties, this writ petition being WPA 3102 of 2023 is disposed of by taking into consideration that the petitioner has already paid all the tax dues for the period till the date of cancellation of his registration, respondent authority concerned is directed to restore his registration and open the portal to allow the petitioner to file the return and all revenue arrears/ dues, for a period of 30 days from the date of restoration of his registration and if no payment is made within the time stipulated herein, the respondent authority concerned shall be free to block the portal again.

(Md. Nizamuddin, J.)