

28.03.2023.
p.b.
Sl. No.5.

WPA 4694 of 2023

Skycreeper Infrastructure OPC Pvt. Ltd.
Vs.
Superintendent CGST & CX, Beliaghata
Division, Kolkata South Commissionerate
& Ors.

Mr. Sandip Choraria.

.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. V. Kothari,

.....for the State.

Mr. Kaushik Dey,
Ms. Ekta Sinha.

.....for the CGST authority.

Heard learned advocates appearing for the parties.

The main issue involved in this writ petition relates to cancellation of petitioner's registration on the ground of non-filing of return. By an earlier order of this Court dated 23rd March, 2023, Mr. Dey, learned advocate representing the respondent CGST authority concerned was asked to take specific instruction as to whether there is any revenue due which is required to be paid by the petitioner for restoration of its registration to which Mr. Dey submits on instruction that after the cancellation of the registration, all revenue due has been paid by the petitioner and till date there is no revenue due against the petitioner.

Considering the submission of the parties, this writ petition being WPA 4694 of 2023 is disposed of by directing the respondent CGST authority concerned to restore the petitioner's registration and open the portal for a period of 3 days from the date of communication of this order and after opening the portal, petitioner shall pay revenue due, if any, within 30 days from the date of such opening of the portal.

The instruction filed by Mr. Dey, be kept with the record.

(Md. Nizamuddin, J.)