

28.03.2023.  
p.b.  
Sl. No.4.

WPA 4682 of 2023

Biswajit Sen  
Vs.  
Superintendent CGST & CX,  
Bishnupur Division, Range-II,  
Kolkata South Commissionerate  
& Ors.

Mr. Sandip Choraria,  
Mr. R. Chatterjee.  
.....for the petitioner.  
Mr. Shiv Shankar Banerjee,  
Mr. Abhradip Maity.  
.....for the respondents.

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 23<sup>rd</sup> March, 2023, Mr. Maity, learned advocate representing the respondent CGST authority concerned was asked to take specific instruction as to whether any revenue due which is required to be paid by the petitioner for restoration of his registration to which Mr. Maity submits that the total revenue due amounts to Rs.16,85,275/- which is required to be paid by the petitioner for restoration of his registration.

Learned advocate appearing for the petitioner submits that petitioner is ready and willing to pay the aforesaid revenue due.

Considering the submission of the parties, this writ petition being WPA 4682 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 30 days to enable the petitioner to make the payment of the aforesaid revenue due and if petitioner makes default in making the payment of the aforesaid revenue due within the time stipulated herein, the respondent authority concerned will be free to cancel the restoration of the registration and close the portal.

After making the payment, petitioner may make appropriate application for adjustment of any amount if it has been paid in excess according to him.

With this observation and direction, this writ petition being 4682 of 2023 stands disposed of.

**(Md. Nizamuddin, J.)**