WPA 4922 OF 2023

23.03.2023
Sl no. 34
Ct no. 2
P.M.

Debashis Ganguly.
- Vs -
Assistant Commissioner of State Tax, Durgapur Charge & Ors.

Mr. Anil Dugar
Mr. Rajarshi Chatterjee
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. 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 31st August, 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 his registration was non-filing of return of six continuous tax periods. Petitioner further submits that he has paid all taxes, interest and late fees up to the period of October, 2020 and he is ready and willing to pay all revenue dues till date, if portal is opened for a period of thirty days for filing the return and payment of all tax dues.

Considering the submission of the parties, this writ petition being WPA 4922 of 2023 is disposed of by taking into consideration that the petitioner has already paid all the tax dues upto the period October, 2020, 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.)