

28.03.2023.
p.b.
Sl. No.8.

WPA 5262 of 2023

Rezaul Islam
Vs.
The State of West Bengal & Ors.

Mr. Dyutimoy Paul,
Mr. Durbdal Sen,
Mr. Pradyot Kr. Das,
Mr. Aman Agarwal,
Mr. Debabrata Das.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
.....for the State.
Mr. Debanik Banerjee.
.....for the UOI.

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. Ghosh, 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 his registration to which Mr. Ghosh files the written instruction from which it appears that total revenue due amounts to Rs.1,42,91,100/- 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 facts and circumstances of this case and submission of the parties, this writ petition being WPA 4835 of 2023 is disposed of by directing the respondent WBGST 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. Such restoration of registration and opening of the portal will be done within 3 days from the date of communication of this order. In case of failure or default by the petitioner in making the payment of the aforesaid revenue due within the time stipulated herein, the respondent authority concerned will be free to cancel the registration of the petitioner and close the portal again.

With this observation and direction, this writ petition being WPA 5262 of 2023 stands disposed of.

(Md. Nizamuddin, J.)