

A.U. Exports & Anr.

Vs.

**The Superintendent, Shyambazar
Division, Range-1, Kolkata North
Commissionerate & Ors.**

Mr. D. Mukherjee
Mr. Anil Kumar Dugar
Mr. Rajarshi Chatterjee
Mr. A. Jalan

.... For the petitioners

Mr. K. K. Maiti
Mr. Tapan Bhanja

...for the CGST authority

Mr. Ayanabha Raha

... ... for the UOI

Supplementary affidavit filed by the learned counsel appearing for the petitioners in Court today be kept on record.

Learned counsel appearing for the petitioners submits that from the documents enclosed in supplementary affidavit, it can be seen that no reasons have been supplied by the CGST authority to the petitioners.

Learned counsel appearing for the CGST authority hands up the file which reflects that the reasons have been supplied to the petitioners and Mr. Maiti, learned senior counsel appearing for the CGST authority, on instruction submits that the said reasons have been shown to be reflected on the portal of the petitioners assessee and the reply made by the petitioners in response to the show-cause notice for cancellation of registration also shows that the petitioners are aware of the reasons for which show-cause notice dated 22.03.2023 was issued.

Heard both the parties.

From the reply dated 28.02.2023 given to the show-cause notice, it can be seen that the petitioners were aware of the reasons of cancellation and ultimately, the order for cancellation of registration was passed by the authority on 22.02.2023. As the show-cause for cancellation of registration dated 22.02.2023 has merged with the order of cancellation of registration dated 02.03.2023 and the order being an appealable order; this Court does not wish to interfere with the order dated 02.03.2023.

At this juncture, Mr. Mukherjee prays that the petitioners will prefer an appeal against the impugned order dated 02.03.2023. Hence, this Court requested the appellate authority to dispose of the appeal, in accordance with law if, filed by the petitioners, within a period of one (01) month from the date of filing of the appeal and will also consider the application for condonation of delay with leniency.

Under such pretext, the writ petition being no. W.P.A 8362 of 2023 is, accordingly, disposed of.

(Rajarshi Bharadwaj, J.)