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WPA 13873 of 2023

Balaram Halder
Vs
The State of West Bengal & Ors.

Mr. Kalyan Bandopadhyay,
Mr. Durga Prasad Dutta,
Mr. Souvik Sen,
Mr. Sumanta Ganguly
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Sanyal
... For the State.

Heard Mr. Bandopadhyay, learned senior Advocate appearing for the petitioner and Mr. Siddiqui, learned Additional Government Pleader representing the State/WBGST Authority concerned.

Pursuant to the earlier direction of this court dated 19th June, 2023, by which learned Government Pleader was asked to take instructions on the two issues, namely cancellation of registration of the petitioner for non-filing of the return within the statutory period and blocking of ECL of the petitioner on the ground of cancellation of registration of his supplier retrospectively, Mr. Siddiqui, learned Additional Government Pleader submits as per records available that revenue arrear which is required to be paid by the petitioner for restoration of his registration is amounting to Rs.15,53,575/- while Mr. Bandyopadhyay, learned senior Advocate disputes this

figure and submits that out of the said amount, Rs.2,79,261/- has already been realised by the respondent/WBGST Authority concerned at the time of blocking of his ECL.

Without going into the disputes of this figure and to resolve the issue for the purpose of granting immediate relief to the petitioner, the respondent/WBGST Authority concerned is directed to open the portal within three days, for a period of 15 days to enable the petitioner to make the aforesaid payment of revenue arrear of Rs.15,53,575/- and petitioner will be entitled to claim the refund, if any in excess of the actual revenue due by making appropriate representation and the same shall be considered by the respondent/WBGST Authority concerned in accordance with law. So far as blocking of ECL of the petitioner is concerned, Mr. Siddiqui produces record showing that the notices of hearing have been issued to the petitioner but till date no hearing has been taken place and considering this factual position, the respondent/WBGST Authority concerned is directed to issue a fresh notice of hearing to the petitioner within a week from date and complete the proceeding within four weeks from the date of communication of this order and take a final decision after taking into consideration the law and guidelines

laid down by this court the judgment of this court dated 13th December, 2021 in WPA 23512 of 2019 in the case of LGW Industries Ltd. & Ors. vs. Union of India & Ors. reported in MANU/WB/0923/2021.

If the petitioner makes the payment, as indicated hereinabove within the time stipulated, in that event petitioner's registration will be restored at once.

If the petitioner fails to make the payment of the amount as indicated hereinabove within the time stipulated herein, the respondent/WBGST Authority concerned will be free to block the portal again and proceed in accordance with law.

With this observation and direction this writ petition being WPA 13873 of 2023 is disposed of.

(Md. Nizamuddin, J.)