

21.3.2023

ks
sl. 2

WPA 20747 of 2021

With
CAN 1 of 2023.

M/s. Shresth Detective and Securities Private
Limited & Anr.

Vs
Union of India & Ors.

Mr. Arijit Chakraborti,
Mr. Nilotpal Chowdhury,
Mr. Prabir Bera

... For the Petitioners.

Ms. Rajashree Venket Kundalia,
Ms. Aishwarya Rajyashree

... For the Respondents.

Mr. Shailendra Kr. Mishra

... For the UOI.

Mr. Niladri Banerjee,
Mr. P. Bandyopadhyay,
Mr. S. Nandy,
Mr. D. Thakur,
Mr. T. Ray Chowdhury

... For the Respondent Nos. 9 & 10.

Heard learned Advocates appearing for the
respective parties.

The main issue arises in this writ petition relates to
cancellation of petitioners' registration and further
challenging the subsequent action of issuing garnishee
notices on the debt of the petitioners by way of the
application being CAN 1 of 2023. To resolve the issue,
learned Advocate representing the CGST Authority was
asked to take instructions as to what is the revenue
due, which is required to be paid by the petitioners for
restoration of the petitioners' registration and learned
Advocate appearing for the petitioners was asked to

take instructions from the petitioners as to whether the petitioners are ready and willing to pay such due.

Learned Advocate appearing for the CGST Authority submits on instructions that there is a revenue due of Rs.2,97,92,982/-.

Mr. Chakraborty, learned Advocate representing the petitioners submits on instructions that the petitioners at the moment are not in a position to pay any amount of revenue due but he wants this court to quash the garnishee notices in view of the order of the Appellate Authority.

Since the petitioners have no immovable and movable property at the moment to secure the Government revenue for getting the relief asked for by this writ court, I am not inclined to grant any relief in this writ petition. Accordingly, this writ petition being WPA 20747 of 2021 is dismissed.

(Md. Nizamuddin, J.)