

12.9.2023

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WPA 21042 of 2023

Maya Construction represented by Proprietor Biwajit Bose

Vs

The State of West Bengal & Ors.

Mr. Malay Dhar,
Mr. Sukalpa Swal,
Mr. Bhaskar Sengupta

... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the action of the respondents/WBGST Authority concerned in asking the petitioner to pay a late fee of Rs.10,000/- (Rs.5,000/- as SGST and Rs.5,000/- as CGST) from the period June, 2021 till date and petitioner submits that is contrary to the proviso 3 of the Notification dated 1st June, 2021, issued by the Government of India, Ministry of Finance. Petitioner submits that prior to June, 2021, for late filing of return, petitioner was to pay Rs.10,000/- per return and according to the petitioner for March, April and May, 2021, petitioner is ready and willing to pay the late fee as per law applicable for the said period which is Rs.10,000/- for each return. Petitioner further submits that its registration has been suspended by the show-cause-notice dated 7th

August, 2023, for non-payment of late fee relating to the period April, 2021 till date.

Considering the facts and circumstances of the case and submission of the parties and after taking into consideration the aforesaid Notification dated 1st June, 2021, this writ petition being WPA 21042 of 2023 is disposed of by setting aside the impugned suspension of registration order dated 7th August, 2023, on condition that petitioner will pay the late fee for filing the return as per the rate indicated hereinabove, within a period of 30 days from date and if petitioner fails to pay the late fee return as per rate indicated hereinabove and within the time stipulated herein, the impugned suspension order dated 7th August, 2023 shall stand revived.

(Md. Nizamuddin, J.)