

25.9.2023

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WPA 21951 of 2023

Susovan Roy Barman
Vs
The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray,
Ms. Shiwani Shaw
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakbraorty,
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 canceling the petitioner's registration for non-filing of the return in question within time. Petitioner further submits that petitioner has already paid late fee for filing return beyond time and nothing is due.

Mr. Siddiqui, learned Additional Government Pleader was asked to take instructions with regard to the aforesaid submission of the petitioner and to which he submits that in fact the late fee relating to the relevant period has been paid and considering such submission, this writ petition being WPA 21951 of 2023, is disposed of by directing the respondents authority concerned to restore the registration of the petitioner and open the portal within three days from the date of communication of this order. However, this

order will not prevent the respondents authority to raise any demand, if at all still there is any revenue due including the late fee which the petitioner will be liable to pay in accordance with law.

(Md. Nizamuddin, J.)