

20.11.2023

Sl no. 17

Ct no. 2

P.M.

WPA 24238 OF 2023

Sumanta Nandi, Partner of 'At Your Service'.

- Vs -

The State of West Bengal & Ors.

Ms. Bulbuli Basu

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of the appellate authority dated 21st September, 2023 under the relevant provisions of the WBGST Act dismissing the appeal in question of the petitioner and confirming the order of the adjudicating authority rejecting the application of the petitioner for revocation of cancellation of its registration dated 3rd May, 2023.

It is the case of the petitioner that the reason for cancellation is non existence of the petitioner at the recorded place of business though petitioner was carrying on the business at a difference place and it has got all supporting documents to show that it is carrying the business at the new address which was not considered by the adjudicating authority on the

ground that the change of address was not intimated to the authority within time.

It is not the case of the petitioner that petitioner is not carrying any business or is not having any supporting documents to establish that it is carrying the business at the changed address.

Considering the facts and circumstances of this case and submission of the parties the impugned orders of the adjudicating authority and the appellate authority are set aside and the matter is remanded back to the adjudicating authority to pass a fresh order in accordance with law and after giving an opportunity of hearing to the petitioner and by considering all the supporting documents to be filed by the petitioner at the time of hearing to establish its case, within four weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 24238 of 2023 is disposed of.

(Md. Nizamuddin, J.)