

04.12.2023
PB
Sl. No.17.

WPA 24608 of 2023

Suresh Das
Vs
The State of West Bengal & Ors.

Mr. Dwijadas Chakraborty.
... For the Petitioner.
Mr. B. P. Banerjee,
Mr. Abhradip Maity.
.....for the CGST & CX.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty.
.....for the State.

Heard learned advocates appearing for the parties.

The main issue involved in this writ petition relates to cancellation of petitioner's registration on the ground of non-filing of return. Petitioner submits that after the cancellation of its registration, it has paid all the revenue due and he further agrees to pay if any revenue due which is required to be paid for restoring of its registration.

Considering the submission of the parties, this writ petition being WPA 24608 of 2023 is disposed of by setting aside the impugned orders both by the adjudicating authority and appellate authority and by directing the respondent CGST authority concerned to

restore the petitioner's registration and open the portal for a period of 30 days from date to enable the petitioner to make the payment of revenue due if any to be indicated by the respondent authority concerned within three working days. If the petitioner fails to make the payment of revenue due after indication of the amount by the CGST authority, the respondent authority concerned shall be free to block the portal again and cancel the registration.

(Md. Nizamuddin, J.)