30.11.2023
PB
Sl. No.22.

WPA 25361 of 2023

Md. Javed
Vs
Union of India & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das.
... For the Petitioner.

Mr. K. K. Maiti,
Mr. Tapan Bhanja.
.......for the CGST authority.

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 arrear is due which is required to be paid for restoring of its registration.

Considering the submission of the parties, this writ petition being WPA 25361 of 2023 is disposed of 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.)