

07.12.2023

Sl no. 9

Ct no. 2

P.M.

WPA 26836 OF 2023

**Sri Saikat Ghosh Dastidar,
Proprietor of M/s. N. Mukherjee.
- Vs -
The State of West Bengal & Ors.**

Mr. Prabir Bera,
Mr. Deepak Sharma,
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... 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.

Considering the submission of the parties, this writ petition being WPA 26836 of 2023 is disposed of by directing the respondent authority concerned under the WBGST Act to intimate the petitioner within three days from date, the revenue due, if any, which is required to be paid by the petitioner for restoration of its registration and if there is such revenue due in that event the respondent authority concerned will open the portal for 30 days to enable the petitioner to pay such revenue due which the petitioner has agreed to pay for restoration of its registration. In case of failure on the part of the

petitioner to make such payment after indication or intimation by the respondent authority concerned, within 30 days from the date of opening of such portal in that event respondent authority concerned will be free to close the portal again and take suitable step for recovery of the revenue due. In case it is found that there is no dues it shall immediately open the portal and restore the registration.

(Md. Nizamuddin, J.)