

12.12.2023

Sl no. 21

Ct no. 2

P.M.

WPA 26950 OF 2023

**Shri Birreswar Halder, Proprietor of
M/s. B. H. Enterprise.**

- Vs -

Union of India & Ors.

Mr. Nilotpal Chowdhury,
Mr. Prabir Bera,
Mr. Deepak Sharma,

... for the petitioner

Mr. Om Narayan Rai,
Mr. Soumen Bhattacharjee

... for Union of India

Mr. K. K. Maiti,
Mr. Tapan Bhanja

... for CGST Authorities.

Learned advocate appearing for the petitioner submits that he has served the copy of the writ petition upon the office of the respondent concerned though he is not ready with the affidavit of service. None appears for the respondent CGST authority concerned who is an effective party. Mr. Maiti, who generally represents the department in such type of cases has been handed over a copy of the writ petition and his appearance may be regularized.

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 26950 of 2023 is disposed of by directing the respondent authority concerned under the CGST Act to intimate the petitioner within three clear 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.)