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WPA 28335 of 2022

Akhila Engineering Services
Vs
Union of India & Ors.

Mr. Avra Mazumder,
Mr. Arun Kumar Upadhyay,
Mr. S. Nayek,
Mr. S. Bhowmik,
Mr. S. Das
... For the Petitioner.

Mr. Kaushik Dey,
Mr. Amit Kr. Chaturvedi
... For the UOI.

Mr. K. K. Maiti,
Ms. Aishwarya Rajyashree
... For the Respondent No.2.

Heard learned Advocates appearing for the parties.

The subject matter of this writ petition is cancellation of registration of the petitioner by the CGST Authority concerned. It appears from paragraph 5.6 of the impugned order of the Appellate Authority dated 26th October, 2022, that the reasons for cancellation of the petitioner's registration was that the petitioner had submitted GST return regularly up to August, 2021 but they were also liable to pay interest of Rs.5,98,990/- for the period from April 2019 to March 2020 and Rs.3,18,083/- for the period from April 2020 to November, 2021.

Considering the facts and circumstances of the case as appears from record and submission of the parties and taking into consideration the submission of the petitioner that petitioner is ready and willing to

pay the interest amount referred in paragraph 5.6 of the aforesaid order of the Appellate Authority dated 26th October, 2022, this writ petition being WPA 28335 of 2022 is disposed of on the following terms and conditions: -

- i) Petitioner shall deposit the amount of interest referred in paragraph 5.6 of the order of the Appellate Authority dated 26th October, 2022, within a period of two weeks from date in the manner and mode prescribed under the law ;
- ii) Within seven days from the date of making such payment of interest, respondent Authority concerned shall revoke the order of cancellation of petitioner's registration in question.

(Md. Nizamuddin, J.)