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WPA 29053 of 2022

Arabinda Bhowmick

Vs

Deputy Commissioner, State Tax, Behala Charge &
Ors.

Mr. Debanuj Basu Thakur

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. D. Ghosh,

Mr. N. Chatterjee,

Mr. D. Sahu

... For the State.

Heard learned Advocates appearing for the
parties.

By this writ petition, petitioner has challenged
the impugned order of the Appellate Authority
dismissing the appeal of the petitioner on the
technical ground of delay of four days by the
Appellate Authority concerned under the WBGST
Act which was filed against the order of the
Adjudicating Authority canceling the registration of
the petitioner for non-filing of return and imposing
penalty and interest as a condition for revoking the
order of cancellation of registration. On earlier date
of hearing on 4th January, 2023, petitioner
expressed his willingness to pay the penalty and
interest imposed by the Adjudicating Authority for
revoking of the order of cancellation of his
registration and Mr. Ghosh, learned Advocate

appearing for the State respondents was asked to take appropriate instructions in the matter. Mr. Ghosh submits that there will be no difficulty in revoking the order of cancellation of the petitioner's registration, if the interest and penalty imposed is paid by the petitioner.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 29053 of 2022 is disposed of by directing the respondent Authority concerned to revoke the impugned order of cancellation of the petitioner's registration immediately, if the petitioner pays the interest and penalty within two weeks from date.

(Md. Nizamuddin, J.)