

31.03.2023.
p.b.
Sl. No.2.

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 434 of 2023

Mr. Ishwarchandra Debnath
Vs.
The State of West Bengal & Ors.

Mr. Rajendra Banerjee,
Mr. Debarshi Brahma.
.....for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh.
.....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 434 of 2023 is disposed of by directing the respondent WBGST authority concerned to open the portal within three weeks from the date of communication of this order to enable the petitioner to make payment of such revenue due which is required to pay for restoration of registration and in case of failure or default on the part of the petitioner to make such payment within 30 days, in that event the respondent authority concerned will be free

to cancel the petitioner's restoration and to block the portal again.

With this observation and direction, this writ petition being WPA 434 of 2023 stands disposed of.

(Md. Nizamuddin, J.)