05.02.2024
Sl no. 14
Ct no. 2
P.M.

WPA 2158 OF 2024

Sumanta Ghosh
- Vs -
The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
... 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. Petitioner submits that after the cancellation of its registration, it has paid all the revenue due and he further agrees to pay if any revenue due which is required to be paid for restoring of its registration.

Considering the submission of the parties, this writ petition being WPA 2158 of 2024 is disposed of by setting aside the impugned order of the adjudicating authority and by directing the respondent GST authority concerned to restore the petitioner's registration and open the portal for a period of 30 days from date to enable the petitioner to make the payment of revenue due if any to be

indicated by the respondent authority concerned within seven working days. If the petitioner fails to make the payment of revenue due after indication of the amount by the GST authority, the respondent authority concerned shall be free to block the portal again and cancel the registration.

(Md. Nizamuddin, J.)