13.02.2024
PB
Sl. No.135.

WPA 2716 of 2024

Bharat Khatoi
Vs
The Superintendent, CGST & CX, Range-V, Tollygunge Division, Kolkata-South Commissionerate & Ors.

Mr. J. Khan,
Mr. B. Sengupta.
... For the Petitioner.
Mr. Kaushik Dey,
Ms. Aishwarya Rajyashree.
.......for the CGST authority.
Mr. P. K. Bhoumick,
Mr. Soumen Bhattacharjee.
........for the UOI.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
......for the State.

Heard learned advocates appearing for the parties.

The main issue arises in this writ petition relates to cancellation of petitioner's registration on the ground of non-filing of return. Petitioner submits that petitioner has filed the return in question though belatedly for three months and for another three months, he is ready and willing to file and he submits that all the revenue dues, he has paid.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 2716 of 2024 is disposed of by granting liberty to the petitioner to file the return in question which have not been filed, within 15 days from date. Respondent authorities concerned shall restore the registration of the petitioner and open the portal to allow him to file the returns within 3 days and the respondent authority shall indicate the petitioner within seven working days if there is any revenue due and the petitioner shall pay the same within seven days from the date of receipt of such intimation. If it is found that there is no revenue due against the petitioner, the restoration of petitioner's registration shall continue in accordance with law. If petitioner does not make the payment and does not file the return within the time stipulated herein, respondent CGST authority shall be entitled to cancel the petitioner's registration in accordance with law.

With this observation and direction, this writ petition being WPA 716 of 2024 is disposed of.

**( Md. Nizamuddin, J.)**