

04.04.2024.
PB
Sl. No.13.

WPA 7234 of 2024

Acom Digital Pvt. Ltd.
Vs
The Union of India & Ors.

Mr. Rajesh Kr. Mishra,
Mr. S. Mukherjee,
Mr. S. Das,
Mr. S. Poddar.
.....for the petitioner.
Ms. R. V. Kundalia,
Mr. Tapan Bhanja.
.....for the CGST authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 29th December, 2023, of the appellate authority under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner on the ground of delay of 248 days. Appeal in question was filed before the appellate authority against the order of the adjudicating authority cancelling the registration of the petitioner for non-filing of the return within time. Petitioner submits that due to technical glitches in the portal of the department, delay in filing the appeal has occurred and the several unsuccessful attempts were made by the petitioner for filing the appeal electronically. Petitioner lodged several

complaints with docket number and petitioner submits that appeal was refused to accept manually also.

Considering the facts and circumstances of the case and submission of the parties and in view of the explanation provided by the petitioner for non-filing of the appeal within time and in the interest of justice, this writ petition is disposed of by directing the respondent CGST authority concerned to intimate the petitioner the revenue due, if any, for restoration of petitioner's registration, within 7 working days from date and petitioner shall pay such revenue due which is to be intimated by the respondents within 7 days from the date of receipt of such intimation. If petitioner pays such revenue due within the time stipulated herein, petitioner's registration shall be restored within 7 days from the date of making such payment.

Respondent authorities concerned shall open the portal for a period of 30 days from date to enable the petitioner to make such payment.

This order has been passed on condition that petitioner shall pay a cost of Rs.25,000/- to the authority concerned and shall file proof of payment of such cost to the authority concerned within 7 days from date. In default of any of the conditions imposed herein, this order will not have any force and the respondent authorities concerned will be free to close

the portal again and order of cancellation of registration shall stand revived.

With this observation and direction, this writ petition being WPA 7234 of 2024 is disposed of.

(Md. Nizamuddin, J.)