02.04.2024.
PB
Sl. No.31.

WPA 7232 of 2024

Arijit Mukherjee
Vs
Superintendent CGST & CX, Shyambazar Division, Range-I, Kolkata North Commissionerate & Ors.

Mr. Sandip Choraria,
Mr. Rishav Manna.
... For the Petitioner.
Mr. D. Chaudhury,
Mr. M. Bandyopadhyay.
.......for the UOI.

Heard learned advocates appearing for the parties.

The main issue arises in this writ petition relates to cancellation of petitioner's registration for non-filing of return within due date. Petitioner submits that though belatedly, it has already filed the return.

Considering the facts and circumstances of the case and submission of the parties, it is directed that the respondent authorities concerned shall intimate the petitioner any revenue due if any which is required to be paid by the petitioner within 7 days from date, for restoration of its registration and petitioner shall pay such revenue due to be intimated by the respondents within 7 days from the date of receipt of such intimation. In case the authority finds that there is no revenue due, it will immediately restore the registration of the petitioner and if there is any due in that case within 7 days from the date of making such payment of revenue due, petitioner's registration will be restored.

With this observation and direction, this writ petition being WPA 7232 of 2024 is dispose of.

(Md. Nizamuddin, J.)