

**09.04.2024**

Sl no. 14

Ct no. 2

P.M.

**WPA 9579 OF 2024**

**Shankar Chouhan.**

**- Vs -**

**The State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray,  
Mr. Subhasis Poddar  
Ms. Shiwani Shaw

... for the petitioner

Md. T. M. Siddiqui,  
Mr. Tanoy Chakraborty  
Mr. Debraj Sahu

... for the State.

Mr. K. K. Maiti,  
Mr. Tapan Bhanja

.. for CGST authorities.

Heard learned advocates appearing for the parties.

The subject matter of challenge in this writ petition arises out of order of cancellation of petitioner's registration on the ground of non-filing of return within the stipulated time.

Considering the facts and circumstances of this case and submission of the parties and in the interest of justice, this writ petition being WPA 9579 of 2024 is disposed of by directing the respondent authority concerned to intimate the petitioner within seven working days with regard to the revenue due, if any, which is required to be paid by the petitioner for restoration of its registration and petitioner shall make such payment within ten days from the date of

receipt of such intimation of revenue due. Respondents authority concerned shall open the portal for a period of thirty days from date to enable the petitioner to make such payment.

If petitioner makes such payment within the time stipulated herein petitioner's registration shall be restored. If it is found that no revenue due is required to be paid, in that event respondent authority concerned shall restore the registration of the petitioner at once.

In case of failure on the part of the petitioner to make payment of the revenue due to be indicated within the time stipulated herein the respondent authority concerned shall be free to close the portal again and to proceed in accordance with law.

Accordingly this writ petition stands disposed of.

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