12.04.2024.
PB
Sl. No.34.

WPA 10105 of 2024

Sazia Karim
Vs
Assistant Commissioner of State Tax, Barasat Charge & Ors.

Mr. Sandip Choraria,
Mr. Rishav Manna.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. N. Chatterjee.
.......for the State.

Heard learned advocates appearing for the parties.

Main issue arises in this writ petition relates to cancellation of petitioner's registration, on the ground of delay in filing the return.

Considering the facts and circumstances of the case, this writ petition being WPA 10105 of 2024, is disposed of by directing the respondent GST authority concerned to intimate the petitioner the revenue due, if any, which is required to be paid by the petitioner within 7 working days from date and petitioner shall make such payment within 7 days from date of receipt of such intimation. If petitioner makes such payment of revenue due, petitioner's registration shall be restored. If it is found by the department that there is no revenue due, it shall restore the petitioner's registration at once. The respondent authorities concerned shall open the portal for a period of 30 days to enable the petitioner to file return and to make the payment of revenue due, if any. If petitioner fails to pay any revenue due within the time stipulated herein, the authority concerned will be free to close the portal again and to proceed in accordance with law.

With this observation and direction, this writ petition being WPA 10105 of 2024 is disposed of.

(Md. Nizamuddin, J.)