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ss 29.11.2024

WPA 10779 of 2024

Md. Emrul Hasan
Vs.
Assistant Commissioner of State Tax & Ors.

Mr. Sandip Choraria
Mr. Rishav Manna
… … for the petitioner
Mr. Anirban Ray
Md. T.M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
… …for the State

1. Heard learned counsel appearing for the parties.

2. The main issue involved in this writ petition relates to the cancellation of petitioner's registration on the ground of non-filing of return. Petitioner submits that after the cancellation of its registration, it has paid all the revenue due and further agrees to pay any revenue due which is required to be paid for restoring its registration and relies on a judgement dated 09.04.2024 passed by the Hon'ble Chief Justice and the Hon'ble Justice Hiranmay Bhattacharyya.

3. Considering the submissions of the parties, this writ petition being WAP 10779 of 2024 is disposed of by setting aside the impugned orders by both the concerned authorities and by directing the respondent CGST/WBGST authority to restore the petitioner's registration and open the portal for a period of 45 days from date of communication of this order by the counsel of the respondent authority to enable the petitioner to

make the payment of revenue due as well as any other due including penalty to be indicated by the respondent authority concerned within a period of 15 working days. If the petitioner fails to make the payment of revenue due after indication of the amount by the GST authority, the respondent authority concerned shall be free to block the portal again and cancel the registration.

4. There shall be no order as to costs.

5. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)