21.05.2024
Item No.17
RP
Ct. No.1

CPAN 754 of 2023
+
IA No.CAN 2 of 2023
in
MAT 1828 of 2022
M/s. Modicum Enterprise (OPC) Private Limited
Vs.
Ms. Sima Sarkar & Ors.

Mr. Saurabh Sankar Sengupta
Mr. Indranil Biswas
……for Applicant
Mr. A. Ray, Ld. GP
Mr. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
……for State
Mr. K.K. Maity
Ms. A. Rajyashree
…….for Respondent Authority

1. This contempt application is filed alleging willful disobedience of the judgment and order dated 22nd December, 2022. The issue lies in a very narrow campus since the respondents are not unwilling to comply with the direction issued in the judgment and order dated 22nd December, 2022. They have come forward with the plea that until and unless the late fee is paid by the applicant, which was directed to be not demanded in the judgment, the portal cannot be activated and the registration of the appellant cannot be restored. In this regard the learned advocate for the respondent has produced a copy of the email dated 15.05.2024 in which they have stated that the taxpayer has to file the pending returns with late payment fees at the first instance and thereafter the taxpayer raise a grievance ticket and share the ticket number with GSTN so that GSTN can initiate the process for refund

of late fee paid by the taxpayer without treating it as a precedence and thereafter, the next return can be filed.

2. Considering the technical difficulty faced by the Department, we are of the view that the following direction will protect the interest of the taxpayer as well as the technical difficulty faced by the Department can also be overcome. Accordingly, there will be a direction on the applicant/taxpayer to file its pending returns with payment of late fee, raise a grievance ticket and immediately share the ticket number with the GSTN and GSTN shall initiate the process of refund on account of late fees paid by the taxpayer within seven days from each of the return filed by the applicant. In the light of the order passed by the Appellate Authority setting aside the suspension of the registration of the applicant, the GSTN authorities are directed to make necessary rectification in the portal so that the registration of the applicant remains valid as on date. This shall be done within 48 hours from receipt of the server copy of this order.

3. It is made clear that this order and direction shall not be treated as a precedent.

4. With the aforesaid direction, this contempt application and the connected application are disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)