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09.01.2024
KAUSHIK

MAT 2012 of 2023
(CAN 1 of 2024)
(CAN 2 of 2024)

Suresh Kumar Chaudhary
Vs.
The Assistant Commissioner, Beliaghata Charge,
Directorate of Commercial Taxes & State GST & Ors.

Mr. Rajarshi Chatterjee
... for the appellant.

Mr. Anirban Ray, learned Government Pleader.
Md. T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
... for the respondent.

<u>CAN 2 of 2024</u>

Upon perusal of the averments made in the application for condonation of delay, we satisfied that sufficient grounds have been made to file this appeal.

Accordingly, CAN 2 of 2024 is allowed.

The writ petition was filed challenging the order dismissing the appeal filed by the appellant challenging the order refusing to revoke of revocation of licence granted to the appellant under the GST Act. On going through the order passed by the Appellate Authority, we find that there is a categorical finding that at the time when the registration was obtained, the appellant had uploaded the electricity payment receipt, which was found to be a forged document and as also the rental agreement. Those fraud vitiate every solemn act. Therefore, the Appellate Authority was well-justified in dismissed the appeal petition and we find no grounds to interfere with the same order.

For the above reasons, the appeal as well as the writ petition are dismissed.

However, dismissal of appeal and the writ petition will not prejudice the appellant from applying that for fresh registration with all genuine documents.

(T.S. Sivagnanam)
Chief Justice

(Supratim Bhattacharya, J.)