02.01.2024
PB
Sl. No.10.

WPA 28546 of 2023

Aastha Alumina Pvt. Ltd.
Vs
Superintendent of Central Tax,
Range-VI, Park Street Division & Ors.

Mr. Debanuj Basu Thakur.
... For the Petitioner.
Mr. B. P. Banerjee,
Mr. Abhradip Maity.
.......for the CGST authority.

Heard learned advocates appearing for the parties.

The main issue involved in this writ petition relates to cancellation of petitioner's registration, on the ground of non-filing of return.

Considering the submission of the parties, this writ petition being WPA 28546 of 2023 is disposed of by setting aside the impugned adjudication order and the order of the appellate authority and by directing the respondent authority concerned under the CGST Act to intimate to the petitioner within three days from date, the revenue due, if any, which is required to be paid by the petitioner for restoration of its registration and if there is such revenue due in that event the respondent authority concerned will open the portal for 30 days to enable the petitioner to make such revenue due which the petitioner has agreed to pay for restoration of its registration. In case of failure on the part of the petitioner to make such payment after indication or intimation by the respondent authority concerned, within 30 days from the date of opening of such portal in that event respondent authority concerned will be free to close the portal again and take suitable step for recovery of the revenue due.

(Md. Nizamuddin, J.)