05.01.2024
Item No.12
gd

WPA/2914/2023
SUBRATA LASKAR
VS
THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX, SILIGURI & ORS.

Mr. Bikramaditya Ghosh,
Ms. Supriya Singh
..for the Petitioner.

Mr. Subir Kumar Saja,
Mr. Momenur Rahman,
Mr. Dilip Kumar Agarwal
..for the State.

Mr. Ratan Banik
..for the Respondent/CGST.

The petitioner has challenged the order of the Superintendent, CGST, Cooch Behar dated 22.03.2023 by virtue of which the registration of the petitioner stood cancelled.

Mr. Ghosh, learned advocate appearing for the petitioner, in his usual fairness, submits that the said order is an appealable one.

He further submits that in view of the Notification No.53 of 2023 Central Tax dated 2nd November, 2023, the petitioner may be allowed to prefer an appeal.

Heard Mr. Agarwal, learned advocate appearing for the State and Mr. Banik, learned advocate appearing for the CGST, being the respondent no.1, on such submission.

Upon going through the said Notification, this court finds that taxable persons have been allowed time till 31st January, 2024 to prefer an appeal in the event no such appeal has been preferred within the time stipulated under the relevant statute.

This court is, therefore, of the considered view that the petitioner will be at liberty to prefer an appeal subject to fulfillment of the conditions as stipulated in Paragraph 3 of the said Notification.

WPA 2914 of 2023 stands dismissed as withdrawn with liberty to the petitioner to prefer statutory appeal within the time limit allowed as per the Notification dated 2nd November, 2023 with the further condition to fulfill the stipulations contained in Paragraph 3 of the said Notification.

Since no affidavits have been called for, the allegations contained in the writ petition shall not be deemed to have been admitted by the respondents.

(HIRANMAY BHATTACHARYYA, J.)