5 SM 06.02.2025.

WPA 23252 of 2024

Tapan Kumar Ghosh
Vs
The Superintendent of Central Goods And Services Tax & Central Excise, Range-IV, Shyambazar Division, Kolkata North Commissionerate & Ors.

Mr. Anil Kumar Dugar
Md. Shamsher Alam
Mrs. Suman Sahani
... for the petitioner
Mr. Smarjit Roychowdhury
Mr. Amal Kumar Datta
... for the union of India
Mr. Bhaskar Prosad Banerjee
Mr. K. K. Maiti
... for the respondents

Affidavit of service filed today is kept with the record.

Heard Learned Counsels appearing for the parties.

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 outstanding revenue for restoring its registration and relies on a judgment dated 09.04.2024 passed by the Hon'ble Chief Justice and the Hon'ble Justice Hiranmay Bhattacharyya.

Considering the submissions of the parties, this writ petition being WPA 23252 of 2024 is disposed of by setting aside the impugned orders of 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.

There shall be no order as to costs.

All parties shall act in terms of the copy of the order downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)