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SM 06.02.2025.

WPA 30835 of 2024

**Santosh Baidya
Vs
State of West Bengal & Ors.**

Mr. Rajarshi Chatterjee
Mr. Subhasis Poddar
Mrs. Suman Sahani

... for the petitioner

Md. T. M. Siddiqui
Mr. N. Chatterjee
Mr. T. Chakraborty
Mr. D. Sahu

... for the state

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 30835 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.)