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WPA 29053 of 2022

Arabinda Bhowmick

Vs

Deputy Commissioner, State Tax, Behala Charge &
Ors.

Mr. Debanuj Basu Thakur

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. D. Ghosh,

Mr. N. Chatterjee,

Mr. D. Sahu

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority dismissing the appeal of the petitioner on the technical ground of delay of four days by the Appellate Authority concerned under the WBGST Act which was filed against the order of the Adjudicating Authority canceling the registration of the petitioner for non-filing of return and imposing penalty and interest as a condition for revoking the order of cancellation of registration. On earlier date of hearing on 4th January, 2023, petitioner expressed his willingness to pay the penalty and interest imposed by the Adjudicating Authority for revoking of the order of cancellation of his registration and Mr. Ghosh, learned Advocate

appearing for the State respondents was asked to take appropriate instructions in the matter. Mr. Ghosh submits that there will be no difficulty in revoking the order of cancellation of the petitioner's registration, if the interest and penalty imposed is paid by the petitioner.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 29053 of 2022 is disposed of by directing the respondent Authority concerned to revoke the impugned order of cancellation of the petitioner's registration immediately, if the petitioner pays the interest and penalty within two weeks from date.

(Md. Nizamuddin, J.)