

**CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE**

WPA 103 of 2024

Aman Ashokbhai Jain

Vs.

The Joint Commissioner/Joint Director
Headquarters Anti Evasion Unit, CGST
Siliguri Commissionerate & Ors.

Mr. Ajay Singhal
Mrs. Heena yasmin Shaikh
...For the petitioner

Mr. Ratan Banik
Mr. Biswaraj Agarwal
...For the respondent nos.5 & 7

Ms. Esha Acharya
...For the State

1. The grievance of the petitioner is directed against an order of rejection dated 27 September 2023.
2. Briefly, the petitioner had been issued a show cause notice dated 26 June 2023 for cancellation of its registration on the ground that the petitioner was not conducting any business from the declared place of business.
3. Pursuant to the above, the respondent authorities had cancelled the registration under the Goods and Services Act 2017. Subsequently, the petitioner had applied for revocation of above cancellation which was also dismissed by the order dated 27 September 2023.
4. In view of the statutory alternative efficacious remedy available to the petitioner under section 107 of the West Bengal Goods and Services Tax/Central Goods

and Services Tax 2017, there is no reason to entertain this petition. The petitioner has an adequate statutory remedy under the Act and there are no exceptional grounds as to why the writ petition should be entertained.

5. With the above directions, WPA 103 of 2024 stands dismissed.
6. Liberty is granted to the petitioner to approach before the Appellate Authority in accordance with law, if so advised.
7. It is made clear that there has been no expression on the merits of the case and all issues are left open to be decided without being influenced by any observation in this matter.

[Ravi Krishan Kapur, J.]