

S/L 11
13.09.2021
Court. No. 2
cm

WPA 81 of 2021
Pavati Trading Private Limited & Anr.
Vs.
The Deputy Commissioner of State Tax,
Shibpur, Howrah, State Goods & Services Tax & Ors.
(Through Video Conference)

Ms. Sutapa Roychudhury
Mr. Abhijit Das

... For the Petitioners

Mr. A. Ray, Ld. G.P.
Mr. S. Mukherjee
Mr. D. Ghosh

... For the State Respondents.

Affidavit-of-service filed today be kept with the record.

Heard both the parties.

In this matter, grievance of the petitioner is mainly against the action of cancellation of registration of GST certificate of the petitioner by impugned order dated 28th July, 2020 against which the petitioner had made objection on 31st July, 2020. Thereafter, respondent authority concerned issued a show-cause notice against the application for revocation of cancellation of registration dated 3rd August, 2020 as appears at Page 52 of the writ petition. Against the said show-cause notice dated 3rd August, 2020 petitioner had filed reply on 6th August, 2020 as appears at Page 53 of the writ petition which was rejected by the impugned order of rejection of application for revocation of cancellation of registration certificate in question by order dated 4th September, 2020. Petitioner's grievance is that this

impugned order of rejection of application for revocation of cancellation is in violation of principle of natural justice since in Paragraph 3 of the aforesaid impugned order the documents or records relied upon by the respondent concerned, were never provided to the petitioner to enable the petitioner to contradict the said report. Learned advocate appearing for the state respondents is not in a position to deny this fact of non-furnishing of the copy of those reports referred in the aforesaid impugned order.

Considering the submission of the parties, I am inclined to dispose of the writ petition by setting aside the impugned order dated 4th September, 2020 being Annexure P-10 to the writ petition with the direction upon the Deputy Commissioner of State Tax, Shibpur/respondent No.1 to consider afresh and dispose of the petitioner's application for revocation of cancellation of its registration in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorized representative within four weeks from the date of communication of this order and also to provide the documents to the petitioner to be relied on by the respondent, for the purpose of the final adjudication of the said application.

It is recorded that this Court has not gone into the merit of the case and the respondents concerned shall act strictly in accordance with the law.

WPA 81 of 2021 is disposed of.

(Md. Nizamuddin, J.)