

S/L 21  
16.11.2021  
Court. No. 2  
cm

WPA 15272 of 2021  
Mahesh Kumar Singhanian  
Vs.  
State of West Bengal & Ors.  
(Through Video Conference)

Ms. Micky chowdhary  
Mr. Prottyush Chatterjee  
... For the petitioner

Mr. A. Roy, Ld. GP  
Mr. T.M. Siddiqui  
Mr. D. Ghosh  
.... For the Respondents

Petitioner has filed this writ petition being aggrieved by an order dated 1<sup>st</sup> December, 2020 for rejection of the application of the petitioner for revocation of cancellation of its registration under GST by the order dated 13<sup>th</sup> September, 2020 on the ground that the authority concerned while taking decision for cancellation of its registration had relied on a copy of inspection report which was not provided to the petitioner and even petitioner was not allowed for inspection of the said inspection report. It is the case of the petitioner that against such order of cancellation of registration, he had filed an application for revocation of its decision of cancellation of registration which was not considered. Petitioner submits that against the impugned order of rejection of the petitioner's application for revocation it had filed an appeal before the appellate authority concerned which was also rejected by the impugned order dated 2<sup>nd</sup> August, 2021 without considering the contention of the petitioner that before passing the order

of cancellation of registration, petitioner was not provided with the copy of the inspection report of the department upon which the respondents has relied.

Mr. Ghosh, learned advocate appearing for the respondents is not in a position to contradict the allegation of the petitioner that petitioner was not provided with the copy of the inspection report upon which respondent officer concerned has relied before passing the order of cancellation of its registration.

Considering these facts, this writ petition being WPA 15272 of 2021 is disposed of by setting aside the impugned order dated 1<sup>st</sup> December, 2020 rejecting the petitioner's application for revocation of cancellation of registration and also the impugned order dated 2<sup>nd</sup> August, 2021 passed by the appellate authority and this matter is remanded to the respondent authority concerned to consider afresh application of the petitioner for revocation of cancellation of its registration by giving effective opportunity of hearing and by passing reasoned and speaking order within four weeks from the date of communication of the order.

It is recorded that this court has not gone into the merit of the application for revocation of cancellation of its registration and the officer concerned while considering such application will act strictly in accordance with law.

**(Md. Nizamuddin, J.)**