

16-12-2021
Item No.33
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

WPA No.18733 of 2021
Vikash Agarwal HUF Proprietor of M/s. Global Comtrade
-vs-
The Superintendent, Central Goods and Service Tax,
Asansol Division under Bolpur Commissionerate & Ors.

Mr. Sandip Choraria
Mr. Rajarshi Chatterjee ...for the petitioner

Mr. Tapan Bhanja ...for the Union of India

Ms. Rajarshree Kundalia
Mr. Sukalpa Seal ...for the Commissionerate

In this writ petition, petitioner has challenged the impugned notice issued by the GST authorities contending that the premises in question wherefrom the petitioner has claimed to carry on business and got registration during relevant time were fake.

It is the case of the petitioner that he had filed an application for cancellation of his registration certificate on February 4, 2021. In response to that, the authority concerned issued a notice dated February 11, 2021 seeking clarification for disposing of the petitioner's application for cancellation of registration; and finally on the basis of clarification filed by the petitioner, the respondent-authority concerned passed an order of cancellation of the petitioner's registration retrospectively from January 31, 2021 which was communicated to the petitioner by a communication dated March 3, 2021.

It is also the case of the petitioner that up to the period of validity of the registration, according to him, he has filed return which was accepted by the respondent

concerned.

However, it appears from the writ petition that petitioner has approached the authority concerned for redressal of his grievance by a representation dated July 3, 2021 (Annexure P6 to the writ petition), which is still pending.

Considering the facts that when the petitioner has already approached the authority concerned for redressal of his grievance by way of a representation, I direct the second respondent – the Commissioner of CGST & Central Excise, Bolpur Commissionerate – to consider and dispose of the said representation dated July 3, 2021 in accordance with law by passing a reasoned and speaking order, after giving an opportunity of hearing to the petitioner or his authorised representative, within four weeks from the date of communication of this order.

Till the disposal of the aforesaid representation, the respondent shall not take any coercive action against the petitioner.

With the above observation and direction, WPA No.18733 of 2021 is disposed of.

[Md. Nizamuddin, J]

