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WPA 507 of 2022

Raj Kumar Mondal
Vs
Assistant Commissioner of State Tax, Monoharkatra & Anr.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee,
Mr. Gobinda Dey,
Mr. Rituraj Chakraborty
… For the Petitioner.
Mr. A. Roy, Ld. GP
Mr. S. Mukherjee,
Mr. Debasish Ghosh
… For the State.
Mr. Partha Chakraborty. … For the UOI.

Heard learned Advocates appearing for the parties.

In this writ petition, petitioner has come up against the impugned order of cancellation of registration without approaching the authority under Section 30 of the GST Act by making application for revocation of cancellation of registration and the petitioner straight way in spite of availability of alternative remedy intends to invoke Constitutional writ jurisdiction of this Court under Article 226 of the Constitution of India on the ground that before cancellation of his registration, no opportunity of hearing was given and there was violation of principle of natural justice.

This contention of the petitioner is not tenable since there is no specific bar under the statute that the respondent authority concerned cannot decide the issue, which has been raised in this writ petition and the petitioner is free to take all the points and place all the documents in support of his contention for revocation of cancellation of registration.

Considering the submission of the parties, I am not inclined to entertain this writ petition on the ground of availability of alternative remedy under Section 30 the GST Act.

This writ petition, being WPA 507 of 2022 is dismissed.

However, dismissal of this writ petition will not prevent the petitioner from making any application before the authority concerned, under Section 30 of the GST Act and take all the points raised in this writ petition.

(Md. Nizamuddin, J.)