

**19.09.2022**

Sl no. 17

Ct no. 2

P.M.

**WPA 19992 OF 2022**

**Shri Dinesh Kumar Goyal, Proprietor  
of M/s. Dec International.**

**- Vs -**

**Union of India & Anr.**

Mr. Arijit Chakrabarti,  
Mr. N. Chowdhury,  
Mr. P. Bera,  
Mr. D. Sharma

... for the petitioner

Mr. K.K. Maiti,  
Ms. Ekta Sinha

.... For respondent No. 2

Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 18<sup>th</sup> May, 2022 passed by the Assistant Commissioner, Shyambazar Division being annexure P/5 to the writ petition, rejecting the petitioner's application for revocation of cancellation of its registration passed on 09.11.2020.

On a plain reading of Section 107 of the CGST Act, 2017, I find that any person aggrieved by any decision or order passed under the said Act by an adjudicating authority may appeal to the appellate authority as prescribed and within the time and date on which such decision or order was communicated to the person.

Learned counsel appearing for the petitioner makes an attempt to interpret the aforesaid Section by contending that the adjudicating authority referred therein cannot be an authority who has passed the order for cancellation of the registration which I am not inclined to accept for the reason that the officer who has passed the order of cancellation of his registration, before the same officer, petitioner has made the application for revocation of his order of cancellation and how at the time of considering such application of the petitioner, designation of the officer could be changed and more particularly there is no other forum prescribed in the statute under the GST to file any application for revocation of cancellation of registration of the petitioner other than very same officer who has passed the order for cancellation of registration.

Considering the aforesaid provisions of law and in view of availability of alternative remedy by way of statutory appeal, I am not inclined to entertain this writ petition and grant any relief except granting liberty to the petitioner to file appeal against the aforesaid impugned order of cancellation of his registration within two weeks from date subject to compliance of all statutory formalities and if such

appeal is filed within the time stipulated herein the appellate authority concerned shall consider and expeditiously dispose of the same on merit and shall not raise the point of limitation.

With this observation and direction this writ petition being WPA 19992 of 2022 stands disposed of .

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