

WPA 13767 OF 2023

17.07.2023

Sl no. 5

Ct no. 2

P.M.

Ashok Kumar Jha

- Vs -

Union of India & Ors.

Ms. Sweta Mukherjee,

Mr. Arup Sarkar

... for the petitioner

Mr. K. K. Maiti,

M. Tapan Bhanja

... for CGST authority

Mr. Partha Sarathi Mondal

... for Union of India

Heard learned advocates appearing for the parties.

Pursuant to the earlier order of this Court dated 11th July, 2023, Mr. Maiti, learned advocate appearing for the respondent CGST authority could not produce any order in original purported to have been passed on 26th January, 2023 cancelling the petitioner's registration. Neither the said order is available in the portal and a very peculiar situation has arisen in this case that petitioner has produced the downloaded copy of the status of the petitioner's case which has been downloaded today itself which shows that petitioner's registration is lying suspended.

Ms. Mukherjee, learned advocate appearing for the petitioner produces another downloaded copy from the portal displaying that petitioner cannot even file the application for revocation against the same during suspension while another downloaded copy from the official portal of the department she has produced which shows the status of the case in question that it is at the stage of show-cause notice of cancellation for registration while Mr. Maiti places a downloaded copy from the portal showing that the registration of the petitioner has already been cancelled and he submits that the respondent has written to the GSTIN portal, New Delhi to ascertain as to for whose lapse and how it happened that the order of cancellation is not available in the portal.

The order of cancellation of registration of the petitioner is neither available in the portal nor the respondent has been able to hand over a copy of the same to the petitioner nor the petitioner has produced the hard copy of the same before the Court also.

Considering the facts and circumstances of this case as recorded hereinabove I am of the considered view that the petitioner cannot be a remediless for the fault in the system of the

department and petitioner can't be deprived of its right to make application either cancellation for revocation or by filing appeal.

Considering the facts and circumstances of this case as appears from record and submission of the parties this writ petition being WPA 13767 of 2023 is disposed of by directing the respondent CGST authority concerned to hand over the hard copy of the order in original cancelling the petitioner's registration and if it is furnished to the petitioner, petitioner will be entitled to file application for revocation of the same on the basis of the aforesaid hard copy to be supplied within fifteen days and in case of failure of the department to furnish the hard copy of the original order in question within fifteen days, the respondent CGST authority concerned shall restore the petitioner's registration with liberty to initiate any fresh proceeding.

(Md. Nizamuddin, J.)