

Sl No. 31
02.03.2023.
SB-II
AGM

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

WPA 388 of 2023

**Zakir Hossain
-versus
The State of West Bengal & Ors.**

Mr. Debajit Kundu,
... For the petitioner.

Mr. Subir Kumar Saha, AGP
Mr. Bikramaditya Ghosh, ... For the State.

The Certificate of Registration of the petitioner was cancelled *suo motu* with effect from 01.07.2020. The petitioner submits that in view of the ongoing pandemic situation he was not in a position to run his business and, accordingly, failed in payment of taxes. The petitioner presently intends to re-operate his business and prays for revocation of cancellation of his Registration Certificate.

Representation was filed by the petitioner in January 2023 seeking revocation of the said cancellation and the same is pending consideration.

Learned advocate representing the Revenue submits that the writ court is not the appropriate forum to seek revocation of the cancellation of the Certificate of Registration. The proper remedy is to file an appeal before the appellate forum.

It appears from the submission made on behalf of both the parties that the petitioner was initially not aggrieved by the order of *suo motu* cancellation of the Registration Certificate. In fact, it has been submitted that the petitioner was not in a position to pay the taxes as his business was stalled and he practically

accepted the said cancellation. Presently, the petitioner intends to revive his business. Without the revocation of the Registration Certificate, the petitioner will not be able to run his business. A prayer has been made before the Revenue.

In view of the above, the instant writ petition is disposed of directing the respondent no. 2 being the Joint Commissioner of Commercial Tax to take steps for consideration of the prayer of the petitioner submitted by way of representation on 06.01.2023 in accordance of law, after giving a reasonable opportunity of hearing to the petitioner for production of necessary documents.

A reasoned order shall be passed by the aforesaid respondent at the earliest but positively within a period of four weeks from the date of communication of this order and the same shall be communicated to the petitioner immediately thereafter.

Learned advocate for the petitioner is directed to forward a copy of the representation received by the authority on 06.01.2023 along with all documents in support of his claim to the aforesaid respondent at the time of communication of the order of the Court.

WPA No. 388 of 2023 is disposed of.

Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Amrita Sinha, J.)