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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4345 of 2024

Indrajit Roy
Vs.
The Superintendent, Barasat Range IV & Ors.

Ms. Rita Mukherjee
Ms. Aratrika Roy
... For the petitioner.

Mr. Bhaskar Prosad Banerjee
Mr. Tapan Bhanja
... For the CGST authorities

1. Challenging the order of cancellation of registration dated 13th September, 2023 and the order rejecting the application for revocation of cancellation dated 2nd January, 2024, the present writ petition has been filed.
2. Ms. Mukherjee, learned advocate appearing on behalf of the petitioner would submit that the show cause notice dated 7th August, 2023 only spells out that the registration of the petitioner had been obtained by means of fraud, wilful misstatement or suppression of facts, without identifying the particulars of such fraud or wilful misstatement or suppression. According to her, the petitioner has been denied the right to object appropriately in absence of appropriate disclosure. She further submits, the show-cause does not identify the name of the issuer and as such the petitioner couldn't appear and explain its case. She would submit that the order of cancellation of registration dated 13th

September, 2023 is as vague as it can be. The order is non-speaking and should be set aside.

3. Mr. Banerjee, learned advocate enters appearance on behalf of the respondents.
4. Having heard the learned advocates appearing for the respective parties, I find that although, a show cause had been issued for cancellation of registration and though the petitioner had been called upon to respond and appear before the “undersigned” as recorded in such notice on 11th August, 2023, such notice only has a digital signature with the mark “validity unknown”. The name of the signing authority is not available. The show cause notice is also vague. No particulars of the fraud and misstatement or suppression have been disclosed. I find that the petitioner had not responded to the aforesaid notice. Following the aforesaid, on 13th September, 2023, an order of cancellation of registration had been passed by recording as follows:

“This has reference to show cause notice issued dated 07/08/2023.

The effective date of cancellation of your registration is 31/03/2020.”

5. From the above, it would be apparent that no reason has been disclosed for cancellation of registration. The order is absolutely vague and non-speaking. Although, an application of revocation had been filed on 9th October, 2023, such application was rejected on 2nd

January, 2024 by recording as follows:-

“You have not replied to the notice issued vide reference no. ZA191223045744I dated 19/12/2023 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.”

6. Since, the petitioner did not respond to the show cause notice dated 19th December, 2023, the application for revocation of cancellation had been rejected. I must note that when an order of cancellation of registration is passed which has adverse civil consequences, the authority is bound to give adequate reasons for the same. Since, no reasons had been disclosed, and in absence of appropriate disclosure in the show-cause notice, I set aside the order dated 13th September, 2023.
7. The respondents are directed to forthwith make available the basis for issuing the show cause notice dated 7th August, 2023 to the petitioner, within a period of two weeks from date.
8. In the event, the particulars, as aforesaid, are made over to the petitioner, the petitioner shall be at liberty to respond to the above notice within a period of four weeks thereafter.
9. The adjudicating authority having regard to the observations made hereinabove, upon giving an opportunity of hearing to the petitioner shall decide on the show cause notice for cancellation of registration

within a period of eight weeks from the date of communication of this order.

10. Till such time the decision is reached by the authority, the registration of the petitioner which had been cancelled shall stand suspended.

11. As a sequel thereto, the order dated 2nd January, 2024 is set aside. It is made clear in the event, the authorities are unable to make over necessary particulars to the petitioner, as directed in the order, in relation to show cause notice, the appropriate jurisdictional authority shall forthwith activate the portal for the petitioner to file its return, fine, tax, penalty and other dues as may be found due and upon payment of tax, penalty, fine and other dues and on the filing of returns, the order directing suspension of registration shall stand withdrawn.

12. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)