28.03.2024
THURSDAY

Court : **04**
Item : **SL-01**
Matter : **MAT**
Status : **DO**
Bench ID : **265726**
Transcriber : **NANDY**

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

MAT 558 of 2024

Suraj Mahapatra
Vs.
The State of West Bengal & Ors.

Mr. Promit Majumdar, Advocate
……for the Appellant
Mr. Anirban Ray, Learned Government Pleader
Mr. T.M. Siddiqui, Advocate
Mr. Tanoy Chkaraborty, Advocate
Mr. Saptak Sanyal, Advocate
……for the Respondents

1. This matter was mentioned by the learned Advocate for the appellant citing grave urgency in view of the fact that unless a decision with regard to renewal of registration of Goods Service Tax (GST) is taken on/or before March 31, 2024, the appellant will suffer irreparable loss and injury as the appellant shall be precluded from participating for enlistment in the list of eligible tenderers. Considering such urgency, this matter was directed to appear in the supplementary list today. With the consent of the learned Advocates for the respective parties, the writ-petition is also taken up for hearing by treating the same as on the day's list.
2. The order dated March 13, 2024 passed by the learned single Judge in WPA 4079 of 2024 rejecting the prayer for interim order is the subject matter of challenge in this intra-Court appeal.
3. Learned Advocate for the appellant submits that

the GST registration of the appellant stood cancelled on the ground of non-filing of returns. He submits that the authorities should be directed to restore the GST registration of the appellant and the appellant is ready to pay all revenue due. The learned single Judge directed filing of affidavits by the respective parties and refused to pass an interim order.

4. Mr. Tanoy Chakraborty, learned Advocate appearing for the GST Authority, submits that the moment the portal is open and the appellant files the return, the amount due on account of interest, penalty and late fees including any amount due as tax shall be automatically reflected in the said system.

5. Considering the fact that the cancellation of GST registration was only on the ground of non-filing of returns, this Court is of the considered view that the interest of the revenue as well as that of the appellant can be protected if the West Bengal GST Authority is directed to restore the appellant's GST registration and open the portal for a limited time period to enable the appellant to file the return and pay off the amount on account of interest, penalty and late fees including any amount due as tax within the said time frame.

6. Therefore, we direct the West Bengal GST Authority to restore the appellant's GST registration and open the portal for a period of 30 days from date to enable the appellant to file the return and to pay any amount due as tax together

with interest, penalty and late fees within the said period.

7. In case the appellant fails to file the return and pay the interest, penalty and late fees including any amount due as tax within the time period stipulated here-in-before, this order shall not have any force and the respondent GST Authority will be entitled to block the portal and the order cancelling the registration shall automatically stand revived.
8. With the above observations and directions, the appeal being **MAT 558 of 2024** and the writ-petition being **WPA 4079 of 2024** are **disposed of**.
9. All the parties are directed to act on the server copy of this order.

(Harish Tandon, J.)

(Hiranmay Bhattacharyya, J.)