15 09.04.2024
AN Ct. No. 01
RP

MAT 639 of 2024
with
IA No. CAN 1 of 2024

Subhankar Golder
Vs.
Assistant Commissioner of State Tax, Serampore Charge
& ors.

Mr. Akshat Agarwal
... For the Appellant

Mr. T. M. Siddiqui, ld. A.G.P.
Mr. Tanmoy Chakraborty
Mr. Saptak Sanyal
... For the State

1. This intra-Court appeal filed by the writ petitioner is directed against the order passed by the learned Single Judge declining to grant any interim order in the writ petition while directing the respondents to file the affidavit-in-opposition. With the consent of the learned counsel for the respective parties, the appeal and the writ petition are disposed of by this common order.

2. The appellant had challenged the order of cancellation of the registration under the provisions of the CGST & WBGST Act, 2017. The registration was cancelled on the ground that the appellant failed to furnish returns for a continuous period of six months. The appeal filed before the statutory appellate authority was dismissed by order dated 04.01.2024 on the ground that it is filed belatedly beyond the condonable period.

3. After elaborately hearing learned counsel for the respective parties, we are of the view that the appellant can be provided with one more opportunity to remedy the bridge as the appellant being an individual since a small retailer of imitation jewellry, we deem it appropriate that the appellant should be permitted to remedy the bridge.

4. Accordingly, the appeal, the connected application and the writ petition all are **allowed** and the order of cancellation of registration is set aside subject to the condition that the appellant files returns for the entire period of default, pays requisite amount of tax and interest and fine and penalty. If the appellant complies with the directions passed within a period of three weeks from the date of receipt of the server copy of this order, the appellant's registration under the Act shall be restored by the Jurisdictional Officer. However, if the appellant fails to comply with the directions, the benefit of this order would not enure to the appellant and the writ petition would stand automatically dismissed.

5. For the purpose of the compliance of the above directions, the respondents are directed to open the portal so that the returns can be filed and the tax, interest, penalty and fine can be remitted by the appellant.

(T. S. Sivagnanam)
(Chief Justice)

(Hiranmay Bhattacharyya, J.)