Form No. J.(2)
Item No. 05

IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

HEARD ON: 02.07.2024

DELIVERED ON: 02.07.2024

CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. 894 of 2024
With
I.A. No. CAN 1 of 2024

Shantanu Dey, carrying on business under the
Trade name and Style of KAMALA ENTERPRISES
Vs.
Assistant Commissioner of State Tax,
Serampore Charge & Ors.

Appearance:-
Mr. Debanuj Basu Thakur ....for the appellant

Mr. Anirban Ray, Ld. GP
Md. T.M. Siddique
Mr. Tanoy Chakraborty
Mr. Debraj Sahu
Mr. Nilotpal Chatterjee ....for the respondents

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. The appellant has filed this appeal challenging an order passed by the learned Single Bench dated 2nd April, 2024 in W.P.A. 7480 of 2024 declining to grant any interim order and direction has been issued to file the affidavits.
2. With the consent of the learned advocates on either side, the writ petition and this appeal are taken up together and are disposed of by this common judgment and order.
3. The appellant challenged the order passed by the appellate authority affirming the order passed by the original authority cancelling the appellant's registration under the GST Act on the ground that the appellant was not carrying on business in the place mentioned in the registration certificate.
4. The appellate authority in the order has referred to the provisions of section 28(1) of the WBGST Act, 2017 as well as Rule 19(1) of the WBGST Rules 2017 and set out the procedure, which has to be followed by the registered taxpayer in the event of change of place of business or an additional place of business.
5. Admittedly, the appellant did not comply with the said procedure. Considering the fact that the registration of the appellant was granted several years back, this Court is of the view that one more opportunity can be granted to the appellant to go before the original authority viz., the Assistant Commissioner, State Tax, Government of West Bengal, Serampore Charge and file the appropriate application in the appropriate form along with all supportive documents. If the same is filed, the original authority viz., the Assistant Commissioner shall consider the said application and decide the same on merits uninfluenced by any observation made by the appellate authority in the earlier order.

6. The above directions be complied with within a period of three weeks from the date on which the application is filed in full form.
7. With the aforesaid directions, the appeal and the connected application are disposed of.
8. No costs.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/KS AR(Ct.)