

W.P.A. 13464 of 2024
Globus Logisys Pvt. Ltd.
versus
Depury Commissioner of State Tax,
N.D.Sarani Charge & Ors.

Mr. Sandip Choraria
Mr. Rishav Manna

...For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui
Mr. T. Chakraborty
Mr. S.Sanyal

...For the State

1. The petitioner's registration under the WBGST/CGST Act, 2017 (hereinafter referred to as the "Said Act") was cancelled by an order dated 10th March 2022. The petitioner, thereafter, had filed an application for revocation of the order of cancellation on 25th April 2022. It is in connection therewith, a show cause notice dated 19th May 2022 was issued by the department.

2. In the interregnum, however, the petitioner had preferred an appeal before the appellate authority under Section 107 of the said Act. The appellate authority, by its order dated 27th March 2023 was, inter alia, pleased to dismiss the said appeal on the ground of "*delay in submission of the appeal*".

3. The petitioner contends that although the petitioner had filed an application for revocation of cancellation of registration, such application has been kept pending.

4. Having heard the learned advocates appearing for the respective parties, I am of the view that the respondents were obliged to dispose of the petitioner's application for revocation of the cancellation of registration which has been kept pending for more than two years now.

5. In view thereof and taking note of the fact that the appeal filed by the petitioner was not disposed of on merit, I direct the respondents to dispose of the petitioner's application for revocation of cancellation as expeditiously as

possible, preferably within a period of 4 weeks from date of communication of this order upon giving an opportunity of hearing to the petitioner.

6. With the above observations and directions, the writ petition being WPA 13464 of 2024 is accordingly disposed of.

7. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(*Raja Basu Chowdhury, J.*)