Form No. J.(2)
Item No.6

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. 902 of 2024
With
IA No. CAN 1 of 2024
Sujit Sankar Chatterjee
Versus
Union of India & Ors.

Appearance:-
Ms. Bulbuli Basu
...For the Appellant

Mr. Kaushik Dey
Ms. Manashi Mukherjee
.....For the Respondents

JUDGMENT

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

1. The appellant is aggrieved by the order dated 8th April, 2024 by which the writ petition in W.P.A. 8429 of 2024 filed challenging the order of cancellation of the appellant's registration dated 8th February, 2021 was dismissed.
2. Admittedly, the said order is an appealable order. The order of cancellation came to be passed by the appropriate authority under the W.B.G.S.T. Act and the Rules framed thereunder on the ground that the returns were not filed by the appellant for a period of six months.
3. The appellant would contend that on account of severe financial crisis, the appellant, an individual, could not file the returns in time, but, however, pleads mercy and requests leave to file the returns and also pay the taxes along with interests and requests that the registration may be restored.

4. Admittedly, there is no other adverse report against the appellant and the only reason for cancellation of registration is on the ground of non-filing of returns for a period of six months.
5. Therefore, in our view, one more opportunity can be granted to the appellant to remedy the breach. In fact, such opportunity was provided in the order of cancellation dated 8th February, 2021, which the appellant did not avail at the appropriate time. In any event, if the appellant's registration is restored, it will also be beneficial to the Government exchequer as the tax can be recovered.
6. In the result, the appeal and the connected application (IA No. CAN 1 of 2024) are disposed of by permitting the appellant to file the returns for the period for which it has not been filed, pay the taxes along with the interests payable thereon and if the appellant complies with all the above requirements, the appropriate authority shall consider all aspects of the matter and if found to be in order, restore the registration of the appellant.
7. This order and direction shall be complied with within a period of three weeks from the date on which the appellant complies with the above direction in its entirety.
8. No costs.
9. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/Krishnendu AR(Ct.)