Form No. J.(2)
Item No. 10

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

HEARD ON: 16.07.2024

DELIVERED ON: 16.07.2024

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

F.M.A. 868 of 2024
With
I.A. No. CAN 1 of 2024
With
I.A. No. CAN 2 of 2024

Intek Survey Engineering Consortium & Ors.
Vs.
Assistant Commissioner of State Tax,
Behala Charge & Ors.

Appearance:-
Mr. Sandip Choraria
Mr. Raj Kumar Banerjee ....for the appellants

Mr. T.M. Siddique
Mr. Tanoy Chakraborty
Mr. S. Sanyal ....for the respondents/State

<u>JUDGMENT</u>

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

1. Heard the learned advocates for the parties.
2. There is delay of 53 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been

shown for not being able to prefer the appeal within the period of limitation. I.A. No. CAN 1 of 2024 is allowed and the delay in filing the appeal is condoned.

3. The appellants are the writ petitioners and are aggrieved by the order passed by the learned Single Bench dated 10th April, 2024 in W.P.A. 9953 of 2024 declining to grant any interim order and directing affidavits to be filed.
4. At the request of the learned advocates for the parties, the appeal as well as the writ petition are disposed of by this common judgment and order.
5. In the writ petition, the writ petitioners have challenged the order passed by the authority cancelling the GST registration certificate of the appellants with effect from 1st January, 2019 on the ground that the appellants have not filed the returns for a period of six months.
6. The order of cancellation of registration was put to challenge before the statutory appellate authority, which appeal was dismissed as being time-barred. In such circumstances, the appellants have filed the writ petition.
7. The learned advocate appearing for the appellants submitted that the appellants have filed the returns for the defaulted period, paid taxes along with interest and prays that the authority may be directed to consider the same and restore the GST registration.
8. Considering the peculiar facts and circumstances of the case, we direct the appropriate authority of the respondents to consider as to whether the appellants have filed the returns, paid the taxes, interest, other charges and levies and if the same is complied with to the fullest satisfaction of the appropriate authority, the GST registration certificate of the appellants shall be restored.

9. Let the entire exercise be completed within a period of two weeks from the date on which the appellants comply with all requirements required under law.

10. With the aforesaid directions, the appeal and the connected application (I.A. No. CAN 2 of 2024) as well as the writ petition stand disposed of.

11. No costs.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/KS AR(Ct.)