

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

HEARD ON: 10.09.2024

DELIVERED ON: 10.09.2024

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

**M.A.T. 1639 of 2024
With
IA No. CAN 1 of 2024
+
CAN 2 of 2024**

**Mukesh Poddar
Vs.**

**The Assistant Commissioner of Revenue, State Tax, Bally & Salkia
Charge & Ors.**

Appearance:-

**Mr. Mr. Anil Kumar Dugar
Mr. Rajarshi Chatterjee
Mrs. Suman Sahani**

..... for the Appellant

**Mr. A. Ray, Ld. G.P.
Md. T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal**

.....for the State

JUDGMENT

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

In Re. I.A. No. CAN 2 of 2024

1. We have heard the learned advocates for the parties.
2. There is delay of 103 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.

3. I.A. No.CAN 2 of 2024 is allowed and the delay in filing the appeal is condoned.

In Re.: M.A.T. 1639 of 2024

4. This intra-Court appeal by the writ petitioner is directed against the order dated 8th April, 2024 in W.P.A. No.7934 of 2024, by which the appellant had challenged the order passed by the authorities cancelling the appellant's registration under the GST Act.
5. The learned Single Bench rightly held that there is no scope for passing any interim order. Thus, we find that the appellant has not made out any ground to interfere with the impugned order.
6. Accordingly, appeal and I.A. No. CAN 1 of 2024 stand dismissed.
7. The respondents are directed to file their affidavit-in-opposition within four weeks from date; reply thereto, if any, may be filed within two weeks thereafter.
8. List the matter before the appropriate Single Bench in the Combined Monthly List of November, 2024.
9. No costs.
10. 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.)