Calcutta High Court
In The Circuit Bench at Jalpaiguri
Appellate Jurisdiction
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28 11.09.2024
kc Ct. no.2

WPA 1606 OF 2024

MR. RAJAT GHOSH

Vs.

THE STATE OF WEST BENGAL AND ORS.

Mr. Prosenjit Das, Adv. (VC)
Ms. Khushi Kundu, Adv.
....For the Petitioner

Mr. Pretom Das, Adv.
Ms. Rima Sarkar, Adv.
....For the State

Affidavit-of-service filed in Court today is taken on record.

Pursuant to the previous direction, learned counsel for the State respondents has filed a report, the same is taken on record. Copy has been served upon the learned counsel for the petitioner.

Since the petitioner has not filed his returns for the relevant period, the GST registration has been cancelled and/or withdrawn. Learned counsel for the respondents submits that a show-cause notice was duly issued upon the petitioner but the petitioner chose not to reply thereto.

Be that as it may, the petitioner has a right to carry its trade and business being a citizen of the country and such right is guaranteed under the Constitution of India. The record shows that for some procedural lapses on the part of the petitioner, the GST registration was cancelled and/or withdrawn by the authority. Such procedural latches, in view of this Court, cannot take away the right of the petitioner guaranteed under the Constitution of India.

In view of the above, upon compliance of all the formalities and upon payment of all the necessary charges and amounts required to be paid in accordance with law by the petitioner, the State authority shall restore and/or renew and/or grant the GST registration to the petitioner.

The entire exercise shall be carried out and completed by the State authority positively within a **period of two weeks** from the date of compliance of all the formalities including the payment of the necessary sums by the petitioner.

The respondent authority shall open the portal in this regard for the petitioner and shall also provide all necessary assistance to the petitioner.

With the above observations and directions, this writ petition, **WPA 1606 of 2024**, stands disposed of, without any order as to costs.

(Aniruddha Roy, J.)