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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 3575 of 2025

Sweta Dhariwal
Versus
Union of India & Ors.

Ms. Sweta Mukherjee
... For the petitioner.

Mr. Shiv Sankar Banerjee
Mr. Abhradip Maity
... For the respondent nos.2 to 4.

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

2. The instant writ petition has been filed, inter alia, praying for a direction upon the appellate authority to set aside the order dated 16th May, 2024 or in the alternative to hear out the appeal on merits.

3. Records would reveal that pursuant to a show cause notice issued on 6th February, 2024 for cancellation of registration on account of non-filing of returns under Section 39 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act"), an order of cancellation of registration was issued on 16th May, 2024.

4. Although, it is contended that the petitioner had filed an application, inter alia, praying for revocation of order of cancellation, however, such application was

also rejected.

5. The petitioner has since filed an appeal before the appellate authority under Section 107 of the said Act on 9th August, 2024, the appellate authority is yet to hear out and dispose of the said appeal. Since, the appeal was kept pending, the petitioner has filed an application for early disposal, on 9th September, 2024.

6. Ms. Mukherjee, learned advocate appearing in support of the present writ petition would submit that till date no steps have been taken by the appellate authority to dispose of the appeal on merits.

7. Heard the learned advocates appearing for the respective parties and considering the fact that the order of cancellation has been passed only on the ground of non-filing of returns and it is not the case of the respondents that the petitioner had been evading tax, I am of the view that the appellate authority should hear out and dispose of the appeal as expeditiously as possible, preferably within a period of two weeks from the date of communication of this order, having regard to the fact that by reasons of cancellation of petitioner's registration, the petitioner cannot carry on its business and raise invoices which ultimately does not enure to the benefit of revenue.

8. With the above observations and directions, the writ

petition stands disposed of.

9. There shall be no order as to costs.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)