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Ct.3.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

CAN 1 of 2025
With
CPAN 1501 of 2025
In
WPA 3783 of 2025

Novous Interiors Private Limited
Versus
Union of India & Ors.

Mr. Promit Majumdar
... For the applicant/petitioner.

Mr. Shiv Shankar Banerjee
Mr. Tapan Bhanja
... For the CGST authorities.

In re: CAN 1 of 2025

1. This is an application seeking modification of the order dated 10th April, 2025, passed in WPA 3783 of 2025 to the extent the levy of interest, penalty and late fee may be waived off for the period from 10th April, 2025 to 22nd September, 2025.
2. Under the circumstances morefully detailed in the order dated 10th April, 2025, this Court had directed the jurisdictional officer to activate the portal of the petitioner within seven working days for the petitioner to comply with the other directions contained in the above order, since by such order the cancellation of registration of the petitioner had been set aside.
3. Mr. Banerjee, learned advocate representing the CGST authorities, on instruction, by placing before this Court the communication dated 8th December, 2025, has

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confirmed the fact that the portal in respect of the petitioner has been reactivated only on 19th September, 2025. Let the same be taken on record.

4. Having heard the learned advocates appearing for the respective parties, I find that since the portal was reactivated belatedly, the petitioner could not take steps to comply with the direction dated 10th April, 2025 and in the process as aforesaid became saddled with additional interest and penalty. In the facts noted above, I am of the view, since the respondents themselves had failed to adhere to the direction passed by this Court dated 10th April, 2025 in activating the petitioner's portal thereby, preventing the petitioner from complying with the directives issued in the order dated 10th April, 2025 insofar as payment of late fine, tax, penalty and interest are concerned, the additional penalty and interest between 10th April, 2025 to 19th September, 2025 and from 24th October, 2025 when the application was filed till the time provided for compliance under this order, should not be saddled on the petitioner provided the petitioner complies with the original direction dated 10th April, 2025 within a period of two weeks from the date of receipt of the server copy of this order from the website.

5. The order dated 10th April, 2025 accordingly stands modified to the aforesaid extent. The Connected application, being CAN 1 of 2025 stands disposed of.

6. Since the order dated 10th April, 2025 has been substantially complied with, though belatedly, the

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contempt application, being CPAN 1501 of 2025 also stands disposed of.

7. It is, however, made clear that considering the peculiar setup of the online portal in the event an additional amount is charged from the petitioner beyond the terms of this order, the petitioner shall pay the same without prejudice and shall be entitled to seek refund thereof, in accordance with law.

(Raja Basu Chowdhury, J.)