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Ct.5.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 10216 of 2025

Arup Chatterjee
Versus
Assistant Commissioner of Revenue,
State Tax, Howrah & Kadamtala Charge & Ors.

Ms. Rita Mukherjee
Mr. Abhijat Das
Ms. Aratrika Roy
Mr. Anirban Chatterjee
... For the petitioner.

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State

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

2. Challenging the order of cancellation of registration dated 12th March, 2025 on the ground that the registration had been obtained by reasons of fraud, wilful misstatement or suppression of facts as provided in Section 29(2)(e) of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties, I find that an appellate remedy has been provided for.

3. Having regard thereto, I am of the view that it shall be prudent not to entertain the writ petition. However, noting that the writ petition has been filed on

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2nd May, 2025, I am also of the view that in the event the petitioner prefers an appeal from the order of cancellation of registration with the appellate authority, the appellate authority shall hear out and dispose of the appeal on merits as expeditiously as possible, preferably within a period of twelve weeks from the date of filing of such appeal subject to compliance with other formalities by the petitioner.

4. With the above observations and directions, the writ petition is disposed of.

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

(Raja Basu Chowdhury, J.)