25.06.2025
sayandeep
Sl. No. 11
Ct. No. 05

WPA 10811 of 2025

Surojit Das
Vs.
Superintendent of Central GST & CX, Range IV, Central Division & ors.

Mr. Akshat Agarwal
Mr. Parikshit Karmakar
.... for the petitioner

Ms. Purabi Saha Das
.....for the UOI

Mr. shiv Shankar Banerjee
Mr. Tapan Bhanja
.....for the CGST

1. The affidavit-of-service filed in Court today be taken on record.
2. Challenging the order of cancellation of registration dated April, 2025, the instant writ petition has been filed. The grounds for cancellation are as follows :

> **"1. Rule 21(a)-Person does not conduct any business from declared place of business/place of business not found**
> **Remarks:**
> **During physical verification at your declared Principal Place of business at 1st Floor, 122/A, Chittaranjan Avenue, kolkata-700073 wherein door was found locked. Also your registered Mobile no 9051762894 and 8017386810 were found not non-existent/wrong number/not available. It appears from GST Portal that you have failed to submit any KYC related documents during the time of taking GST Registration as well as inclusion of 2(two) Additional Place of Business. You are requested to clarify the reason, if failed further course of action initiated by the department for cancellation of GST Registration.**

The effective date of cancellation of your registration is 03/07/2021.”

3. The petitioner would contend that there has been failure on the part of the authorities to adhere the rules as regards holding inspection. This apart according to the petitioner, the concerned officials of the respondents had only visited the premises of the petitioner once. Any further visit by the officials of the respondents is likely to demonstrate that the petitioner is carrying on business from its place of business.
4. Having heard the learned advocates appearing for the respective parties it prima facie would transpires that the petitioner is challenging an order of cancellation on the ground that the petitioner is carrying on business from the schedule premises. The aforesaid issue in my view cannot form subject matter of challenge in a writ petition under Article 226 of the Constitution of India as the same would require this Court to decide on disputed questions of fact.
5. The petitioner has a remedy in the form of an appeal before the appellate authority. In my view, since the said Act provides for multi tiered adjudication process, the appellate authority is always entitled to direct further inspection of the petitioner’s place of business and accept further report as and by way of an additional evidence. The above cannot justify the petitioner to invoke the writ jurisdiction.

6. Having regard thereto, I find no reason to entertain the writ petition however, considering the fact that this matter was pending before this Court since 14th May, 2025, I am of the view that in the event the petitioner prefers an appeal before the appellate authority within a period of 4 weeks from date, the appellate authority having regard to the observations made herein shall hear out and dispose of the appeal in accordance with law if required by making necessary enquiry as regards the place of business of the petitioner. If such appeal is filed in the manner provided herein the appellate authority shall hear out the appeal as expeditiously as possible preferably within a period of 12 weeks from the date of filing of the appeal.

7. With the above observations and directions the writ petition is dismissed without any order as to costs.

(Raja Basu Chowdhury, J.)