

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 06.08.2025
DELIVERED ON: 06.08.2025

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)**

**F.M.A. 953 of 2025
With
I.A. No. CAN 1 of 2025
With
I.A. No. CAN 2 of 2025**

**Ranjeet Kumar Poddar, Proprietor of M/s. Maa Tara Trade Link
Vs.
Superintendent Range-I Rishra Division Howrah CGST &
CX Commissionerate & Ors.**

**Appearance:-
Mr. Piyal Gupta**

.....For the Appellant

**Mr. Uday Shankar Bhattacharya
Mr. Kaustav Kanti Maiti** **.....For the Respondent No.2**

**Mr. Bhaskar Prasad Banerjee
Mr. Abhradip Maity**

.....For the CGST & CX Authority

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

In Re.:- I.A. No. CAN 1 of 2025

1. Affidavit of service filed in Court be taken on record.
2. We have heard Mr. Piyal Gupta, learned advocate appearing for the appellant, Mr. Uday Shankar Bhattacharya, learned advocate appearing for the respondent no.2 and Mr. Bhaskar Prasad Banerjee, learned Advocate appearing for the CGST & CX authority/respondents.

3. There is delay of 25 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been shown for not being able to prefer the appeal within the period of limitation.
4. Accordingly, the application being, **I.A. No. CAN 1 of 2025** is allowed and the delay in filing the appeal is condoned.

In Re:- F.M.A. 953 of 2025

5. This intra-Court appeal by the appellant/writ petitioner is directed against the order dated 25th March, 2025 in W.P.A. 28899 of 2024. In the said writ petition, the appellant had challenged an order of cancellation of registration granted to the appellant under the provisions of the Goods and Services Tax Act, 2017.
6. As could be seen from the show-cause notice dated 14th August, 2024, the appellant was directed to appear before the authority on 14th August, 2024 at 15:10 hours and on the same date, the registration was suspended. Thus, it is evident that the appellant did not have adequate opportunity to put forth this submissions. In any event, now an order of cancellation having been passed, the following order will meet the ends of justice.
7. The appeal stands disposed of alongwith the connected application (CAN 2 of 2025) by directing the appellant to treat the order of cancellation of registration dated 6th September, 2024 as a show-cause notice and submit his reply within 15 days from the date of receipt of the server copy of this judgment and order.
8. On receipt of the reply, the authority concerned shall afford an opportunity of personal hearing to the authorized representative of the appellant, consider the contentions that may be advanced and pass fresh orders on

merits and in accordance with law within 10 days from the date on which the personal hearing is concluded.

9. It is made clear that the allegations made against the appellant/writ petitioner or the stand taken by the appellant before this Court or before the learned Writ Court have not been gone into and it is open to the appellant to raise all contentions before the authority.
10. No costs.
11. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(CHAITALI CHATTERJEE (DAS), J.)