

26.09.2025
sayandeep
Sl. No. 03
Ct. No. 05

WPA 12105 of 2025

M/s Ashirvad Food Products Private Limited
Vs.
Additional/Joint Commissioner, Central Goods
and Services Tax, Bolpur & ors.

Mr. K. Roy
Ms. Sreeja Mukherjee
.....for the petitioner

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

..... for the State
Mr. Shiv Shankar Banerjee
Ms. Aishwarya Rajyashree
.... For the CGST Authority
For the added respondent

1. The instant writ petition has been filed, *inter alia*, praying for a direction upon the concerned respondents, in particular, the respondent No. 1 to allow the petitioner to access the GST portal of GSTIN 19AAECA9585B1ZH. It is the petitioner's case that although, the petitioner has registration under the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), however, since status of the petitioner's portal is showing 'inactive', the petitioner is unable to put in the pre deposit in connection with an appeal filed by the petitioner from the order dated 17th January, 2025 in respect of the tax period April, 2020 to March, 2021 under section 74 of the said Act.
2. Ms. Mukherjee, learned advocate appearing for the petitioner would submit that finding no other

alternative, though the appeal was filed offline, however, without the pre deposit which can only be paid through the portal, the appeal cannot be validated and as such under compelling circumstances, the petitioner has approached this Court.

3. Mr. Chakraborty learned advocate for the State would, however, confirm on instruction that the registration of the petitioner has not been cancelled but the same is only at present inactive.
4. When the matter came up for consideration on 15th September, 2025, this Court noted that Goods and Service Tax Network in short (GSTIN) was a necessary party. As such, on the prayer of the petitioner, this Court added GSTIN as a party respondent. Ms. Aishwarya Rajyashree, learned advocate for the added respondent was directed to take appropriate instruction in the matter. Today she would submit that she is yet to receive further instructions.
5. Considering the peculiar facts noted hereinabove, I am of the view that no fruitful purpose shall be served by keeping the writ petition pending. As such, I direct the added respondent to activate the petitioner's portal within a period of 4 weeks from date. The order dated 17th January, 2025 shall remain stayed for a period of 6 weeks, or for a period of 2 weeks till after activation of the portal, whichever is later, though such order of

injunction shall not continue beyond the end of November, 2025.

6. Once the portal is activated, the petitioner shall put in the pre deposit whereupon the petitioner's appeal shall be regularized and the appeal shall be heard on merits.
7. With the above observations and directions, the writ petition is disposed of without any order as to costs.

(Raja Basu Chowdhury, J.)