

21.08.2025
Item No.2
Ct. No.01
SM/RP

MAT/1167/2025
with
IA NO: CAN/1/2025

SUROJIT DAS
VS.
SUPDT OF CENTRAL GST AND CX RANGE IV CENTRAL
DIVISION AND ORS.

Mr. Akshat Agarwal, Adv.
Mr. Parikshit Karmakar, Adv.

...For the Appellant

Ms. Purabi Saha Das, Adv.

...For the Respondent No.2/UOI

Ms. Manasi Mukherjee, Adv.
Mr. Bijitesh Mukherjee, Adv.

...For the CGST & CX

1. This intra-court appeal by the writ petitioner is directed against the order dated 25th June, 2025, by which the writ petition in WPA 10811 of 2025 filed by the appellant was dismissed. The order impugned in the writ petition is an order of cancellation of registration granted in favour of the appellant under the provisions of the GST Act. According to the appellant, no notice was served and the procedure stipulated under Rule 25 of the GST Rules has not been complied with.
2. As against an order of cancellation of registration the statute provides a remedy to the assessee by seeking for revocation of the order of cancellation. In the event rejection of revocation application, appellate remedy

has also been provided. The appellant has not exhausted such remedy.

3. However, considering the facts which have been pleaded in the writ petition and as well as in this appeal, we dispose of with the following directions:-

4. The appellant is directed to treat the order of cancellation of registration dated 10th February, 2025, as a show-cause notice and submit their reply to the same within a period of one week from the date of receipt of server copy of this order.

5. On receipt of the reply, the authority concerned shall fix a date of personal hearing within a week thereafter and after hearing the appellant or his authorised representative, fresh orders be passed on merits and in accordance with law within 10 days from the date on which the personal hearing is concluded.

6. The appellant is at liberty to canvass all grounds before the concerned authority.

7. Urgent Photostat certified copy of this order, if applied for, be given to the parties, on priority basis, upon compliance of all necessary formalities.

[T.S. SIVAGNANAM]
CHIEF JUSTICE

[CHAITALI CHATTERJEE (DAS), J.]