WPA 21333 of 2025

19.11.25
Sl-17
Ct.551
(S.R.)

Shatrughan Shaw
v.
The Assistant Commissioner of State Tax, Jorabagan Charge & Ors.

Mr. Piyal Gupta ... for the petitioner.

Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
Mr. Soumen Chatterjee ... for the State.

1. Affidavit of service as filed today on behalf of the petitioner is taken on record.
2. This writ petition lays challenge to an order dated February 29, 2023 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioner's appeal against an order dated November 21, 2021 cancelling the petitioner's registration with effect from February 5, 2022, was dismissed.
3. The petitioner submits that the petitioner could not approach this Court earlier in view of the petitioner's illness as well as by reason of the fact that the petitioner's consultant to whom the petitioner handed up the paper for conducting the petitioner's case expired.
4. It is submitted by the petitioner that the proceeding for cancellation of the petitioner's

registration with retrospective effect could not have been undertaken on the basis of a oneline show-cause notice that was issued on May 10, 2021 in view of the law laid down by the Hon'ble Hon'ble Division Bench of this Court in the case of ED and F Man Commodities India Pvt. Ltd. V. Assistant Commissioner State Tax & Ors., reported in 2025 SCC Online Cal 4204.

5. The petitioner submits that prior to the issuance of notice to the petitioner calling upon him to show-cause as to why his registration shall not be cancelled, the petitioner himself had made an application for cancellation of his registration since the petitioner was no longer carrying on his business, which attracted GST.

6. It is further submitted that the petitioner's application for cancellation of registration was arbitrarily rejected by the respondent authorities and a fresh proceeding for cancellation of the petitioner's registration was initiated against the petitioner with retrospective effect by issuing a one line show cause notice.

7. Such proceeding culminated in an order dated February 05, 2022 thereby cancelling the petitioner's registration with retrospective effect. It is submitted that such proceeding was

conducted and concluded in abject derogation of the principles of natural justice.

8. Assailing the said order, the petitioner approached the appellate authority under Section 107 of the said Act of 2017 urging several grounds including vagueness of show cause notice and violation of principles of natural justice. Such appeal has been rejected by the appellate authority without considering the grounds raised by the petitioner in the petitioner's appeal.

9. Heard learned counsels appearing for the respective parties and considered the material on record.

10. It is noticed that the petitioner failed to appear before the appellate authority on the dates when the appeal was fixed for hearing.

11. In such view of the matter, the appellate authority cannot be faulted for having proceeded *ex parte*. However, proceeding *ex parte* would not mean that the appellate authority being a quasi judicial authority, would not take into consideration the petitioner's appeal and the grounds canvassed therein by the petitioner in support of his appeal. The order impugned does not show that the appellate authority has

applied his mind to the matter. The appellate authority has simply confirmed the findings of the original authority and has rejected the petitioners' appeal without dealing with the grounds taken by the petitioner in his appeal.

12. In such view of the matter, the order dated February 20, 2023 is set aside and the matter is remanded to the file of the appellate authority for fresh consideration. The appellate authority shall hear out the petitioner's appeal once again and decide the same on merits.

13. WPA 21333 of 2025 stands disposed of with the aforesaid observations. There shall, however, be no order as to costs.

14. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)