IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **16.12.25**

Item No.16 Sws.M

WPA 23272 of 2025

Indrajit Mali
Vs
Superintendent of CGST and CX, Krishnanagar Charge & Ors.

Mr. Siddhartha Pratim Datta
Ms. Sanjana Jha
...for the petitioner

Ms. Manasi Mukherjee
Mr.Bijitesh Mukherjee
....for the GST Authorities

Mr. Ashutosh Pathak
...for the Union of India

1. This writ petition lays challenge to an order dated August 13, 2025 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 March 15, 2023 passed by the Superintendent, Krishnanagar thereby cancelling the petitioner's registration under the said Act of 2017 has been dismissed on the ground of delay.

2. Ms. Jha, learned advocate appearing for the petitioner submits that the petitioner could not prefer appeal before the appellate authority within time since the petitioner was seriously indisposed. She also hands up to Court a copy of an order dated August 8, 2025 passed in WPA 15766 of 2025 (*Sagorika Sarkar vs. Union of India & Ors.*)

and submits that in similar cases, this Court has entertained writ petitions and restored registrations of aggrieved person upon directing the person concerned to file returns for the entire period of default, pay all the taxes together with interest, late fees, fine and penalty as leviable, imposable and applicable for the said period.

3. Heard learned advocates appearing for the respective parties and considered the material on record.

4. It is noticed that the petitioner's registration has been cancelled only on the ground of failure on the part of the petitioner to furnish returns continuously for six months.

5. This Court is of the view that since there is no allegation of commission of fraud by the petitioner or involvement of the petitioner in any dubious transaction with the intent to evade taxes or any other mischief of like nature on the part of the petitioner, if the petitioner's registration is restored upon the petitioner filing all returns for the entire period of default and paying requisite taxes as well as interest, late fees, penalty and fine as leviable, imposable and applicable, no loss would be caused to the revenue. It has been noticed that in the case of *Sagorika Sarkar*

(supra), this Court has in a similar situation held as follows:

> *"5. Having heard the learned advocates appearing for the respective parties, it would transpire that pursuant to a show cause notice, the aforesaid order of cancellation of registration was issued on the ground of non-furnishing of returns under Section 39 of the said Act.*
>
> *6. I find in this case that the registration of the petitioner had been cancelled on the ground of non-filing of returns. It is not the case of the petitioner that the petitioner had been adopting dubious process to evade tax. Taking note of the fact that the suspension/revocation of registration would be counterproductive and works against the interest of the revenue since, the petitioner in such case would not be able to carry on his business in the sense that no invoice can be raised by the petitioner and ultimately would impact recovery of tax, I am of the view that the respondents should take a pragmatic view in the matter and permit the petitioner to carry on his business.*
>
> *7. Having regard to the aforesaid, I propose to set aside the order of cancellation dated 6th August,*

> *2024, subject to the condition that the petitioner files the returns for the entire period of default and pays requisite amount of tax, interest, penalty and find as may be applicable."*

8. This Court has no reason to take a different view. Accordingly, it is directed that if the petitioner files the return for the entire period of default, pays requisite taxes together with interest, late fees, fine and penalty as leviable, imposable and applicable within a period of six weeks from date, the petitioner's registration under the said act shall be restored by the jurisdictional officer. In such event the appellate order impugned dated August 13, 2025 and the order dated March 15, 2025 cancelling the petitioner's registration shall be of no effect and shall be treated as having been set aside.
9. If the petitioner fails to comply with the aforesaid directions, this order shall not enure to the benefit of the petitioner and this writ petition shall stand automatically dismissed.
10. For the purpose of compliance of the above directions, the respondents are directed to activate the petitioner's portal and log in credentials within a week from date, so that the petitioner can file his returns, pay the requisite

amount of tax, interest, late fees, fine and penalty in terms of this order.

11. With the above observations, WPA 23272 of 2025 stands disposed of.

12. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)