IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **15.12.25**

Item No.20 Sws.M

WPA 23474 of 2025

Md. Yaqub Ansari
Vs
The Superintendent, Central CGST, Srirampur, range-IV and Anr.

Mr. Pradeep Pandey
Mr. Shuvam Nandy
...for the petitioner

Ms. Manasi Mukherjee
Mr. Bijitesh Mukherjee
....for the respondent

1. Affidavit of service filed in court today is taken on record.
2. This writ petition takes exception to an order dated May 22, 2024 passed by the Superintendent, Central CGST, Srirampur, Range – IV (respondent No. 1) whereby the petitioner's registration under the provisions of WBGST Act, 2017/ CGST Act, 2017 has been cancelled on the ground that the petitioner failed to furnish return for a continuous period of six months.
3. It is submitted by the petitioner that although the order impugned is appealable in nature, yet, this Court has time and again entertained writ petitions against such orders and allowed the persons aggrieved to get their registration restored subject to the condition that the person concerned filed returns

for the entire period of default, paid requisite amount of tax and interest and fine as well as penalty for the period in default. In support of such submission, an order dated April 9, 2024 passed by the Hon'ble Division Bench of this Court in the case of *Subhankar Golder vs. Assistant Commissioner of State Tax, Serampore Charge & Ors. in MAT 639 of 2024 with CAN 1 of 2024* is cited.

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

5. Having regard to the fact that in the case at hand there is no allegation of fraud or any other mischief on the part of the petitioner and that the petitioner's registration has been cancelled only due to continuous default in filing returns for a period of six months, this Court is of the view that if restoration of the petitioner's registration is allowed subject to the conditions that the petitioner would file all the returns for the entire period of default, pay the requisite amount of tax along with interest and pay the penalty, late fees as well as fine, the same would not affect the revenue in any manner and would on the contrary enable the petitioner to run his business. In such view of the matter, this Court finds it proper to grant one more opportunity to the petitioner to correct his mistake. Accordingly, it is ordered that if the petitioner files all the returns for the entire period of

default, pays the requisite amount of tax along with interest for the entire period of default and pays fine, late fees as well as penalty as imposable for the said period of default within a period of four weeks from date, the appellant's registration under the Act of 2017 shall be restored by the jurisdictional officer. In such event the order impugned dated May 22, 2024 shall be of no effect and shall be treated as having been set aside.

6. It is clarified that if the petitioner fails to comply with the directions contained hereinabove, the benefits of this order shall not be available to the petitioner and the instant writ petition would stand automatically dismissed.

7. The Respondent GST authorities shall activate the GST portal and the login credentials for the petitioner within a week from date in order to enable the petitioner to file the returns for the period of default and to pay taxes, interest, late fees, fine and penalty as applicable/imposable for the same, in terms of this order.

8. WPA 23474 of 2025 stands disposed of with the above observations.

9. The parties shall act on the basis of a server copy of this order and this order shall be communicated to the respondent by the petitioner.

10. 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.)