

WPA 25093 of 2024

**Bajrang Lal Dargarh
versus
Union of India & Ors.**

Mr. Sweta Mukherjee

...For the petitioner

Mr. Kaushik Dey

Mr. Tapan Bhanja

..For the CGST authorities

1. The instant writ petition has been filed, inter alia, challenging the order of cancellation of registration of the petitioner under the CGST/WBGST Act, 2017 (hereinafter referred to as the “said Act”) dated 17th May 2024 with effect from 16th June 2020 being the date on which the show cause notice was issued.

2. When the matter was previously taken up by order dated 3rd April 2025, this Court was, inter alia, pleased to record as follows:-

1. *“Affidavit of service filed in Court today is taken on record.*

2. *The instant writ petition has been filed, inter alia, challenging the order of cancellation of registration of the petitioner under the Central/West Bengal Goods and Services Tax Act, 2017 dated 17th May, 2024 with effect from 16th June, 2020, being the date on which the show cause notice was issued.*

3. *Ms. Mukherjee, learned advocate representing the petitioner by placing before this Court the show cause notice dated 16th June, 2020 would submit that the said notice was duly responded to by the petitioner. Subsequently, on 31st December, 2021, at the instance of the petitioner, the registration particulars were permitted to be amended whereby the petitioner’s place of business was shifted from the first floor to second floor of the same building where the petitioner was housed. Ms. Mukherjee would submit that after the portion which the petitioner was originally occupying was repaired the petitioner has been shifted back to its original location in the same building and the petitioner having applied for the amendment of the registration particulars, the same was allowed by an order dated 27th March, 2022 and still later further amendment was allowed by an order dated 16th July, 2022. Having regard thereto, she would submit that there was no cause for the respondents to*

issue the order of cancellation on 17th May, 2024, in respect of the show cause notice dated 16th June, 2020.

4. *Mr. Bhanja, learned advocate who usually appears on behalf of the respondent CGST authorities is present in Court. I direct Mr. Bhanja, learned advocate, to take appropriate instruction in the matter. Let his appointment be regularized.*

5. *Let a copy of the writ petition be served on Mr. Bhanja in course of this day.*

6. *Since, Mr. Bhanja would pray for an accommodation, let this matter stand adjourned and appear in the daily supplementary list on 21st April, 2025.*

3. Today the learned advocate for the parties have made their submissions.

4. Heard the learned advocates appearing for the respective parties and considered the materials on record. It would prima facie transpire that after the show cause notice was issued on 16th June, 2020, at the instance of the petitioner from time to time, the respondents have permitted the petitioner to amend the petitioner's registered place of business. It would also transpire from paragraph 4 of the instant writ petition that the petitioner had met with the respondent no. 2 and submitted the documents in support of its proof of business. It, however, appears that the show cause notice dated 16th June 2020 that the same has been issued on the ground that the registration has been obtained by means of fraud, willful mis-statement or suppression of facts. Unfortunately, despite the respondents from time to time allowing the amendment applications as noted above, have purported to cancel the registration of the petitioner by a cryptic order dated 17th May 2024. No reasons whatsoever had been assigned.

5. Although, Mr. Dey learned advocate appearing for the CGST authorities has submitted that by reasons of the petitioner not filing any response, the aforesaid order has been passed and though such contention has been denied by Ms. Mukherjee, learned advocate appearing for the petitioner, without going into the correctness thereof, and having regard to the fact that the respondent no. 2 having allowed the amendment applications, a detailed order ought to have been passed. The order impugned does not reflect the fact that the proper officer had taken note of its previous orders whereby the amendment applications were allowed.

6. Having regard thereto, the order dated 17th May 2024 cannot be sustained and the same is accordingly set aside. The matter is remanded back to the proper officer.

7. The petitioner shall be at liberty to file appropriate response both physically and electronically and for the said purpose, the proper officer is directed to restore the petitioner's registration on the portal for the petitioner to file its response.

8. The restoration of the registration should be effected within a period of one week from the date of communication of this order. The response shall be filed within two weeks thereafter. The proper officer shall upon giving an opportunity of hearing to the petitioner, shall hear out and decide the above show cause dated 16th June 2020 by passing a reasoned order.

9. With the above observations and directions, the writ petition is disposed of.

10. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(*Raja Basu Chowdhury, J.*)