20
16.12.2025
Ct. No. 551
SB

WPA 25681 of 2025

Amit Kumar Routh
Vs.
State of West Bengal & Anr.

Mr. Promit Majumdar
Ms. Snehali Chakrabarti … for the petitioner

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

1. Affidavit of service filed by the petitioner is taken on record.
2. This writ petition takes exception to an order dated 05.12.2024 whereby the petitioner's registration under the W.B.G.S.T. Act, 2017/CGST Act, 2017 has been cancelled for non filing of returns continuously for six months.
3. Mr. Majumder, learned advocate appearing for the petitioner submits that the petitioner is interested in continuing the business and that the petitioner is agreeable to comply with the provisions of WBGST Act, 2017 / CGST Act, 2017 (hereinafter the said Act of 2017) by paying all the outstanding taxes, late fees, interest, penalty and fine as may be applicable and imposable.
4. He also submits that this Court has in similar matters entertained writ petitions and directed restoration of registrations which have been cancelled on the ground of non furnishing of returns. In support of his contention he relies on a judgment of this Court in the case of *Sagorika*

Sarkar vs. Union of India & Ors. [WPA 15766 of 2025 decided on *08.8.2025]*.

5. Heard the learned advocates appearing for the respective parties and considered the material on record.
6. It is evident from the order impugned dated December 5, 2024 that the petitioner's registration has been cancelled only on the ground of failure to "*furnish returns for the prescribed periods*".
7. It is not the case of the respondents that the petitioner is involved in any fraudulent transaction or has adopted any dubious process to evade tax or has committed any other mischief of like nature.
8. In such view of the matter, this Court is of the view that the petitioner should be afforded one more opportunity to get the petitioner's registration restored upon furnishing returns for the entire period of default and upon payment of all outstanding taxes, interest, late fees, fine and penalty as applicable and imposable.
9. Accordingly, it is directed that if the petitioner files return for the entire period of default and pays all outstanding 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 shall be restored by the jurisdictional officer.
10. In such event, the order impugned dated 05.12.2024 shall be of no effect and shall be treated as having been set aside.

11. It is clarified that if the petitioner fails to comply with the directions contained hereinabove within the period as directed hereinabove, this order shall not enure to the benefit of the petitioner and the writ petition shall stand automatically dismissed.
12. For the purpose of compliance of the directions contained hereinabove, the respondents are directed to activate the petitioner's portal and log in credentials within one week from date so that the petitioner can file his returns and pay the requisite amount of tax, interest, late fees, fine and penalty in terms of this order.
13. With the aforesaid observations, W.P.A. 25681 of 2025 stands disposed of.

(OM NARAYAN RAI, J.)