

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 28899 of 2024

Ranjeet Kumar Poddar
Versus
Superintendent, Range-I, Rishra Division & Ors.

Mr. Piyal Gupta
... For the petitioner

Mr. Bhaskar Prasad Banerjee
Mr. Abhradip Maity
... For the respondent no.1

Mr. Uday Sankar Bhattacharya
Mr. Ayanabha Raha
... For the respondent no.2.

1. The instant writ petition has been filed, inter alia, challenging the order dated 6th September, 2024 whereby the petitioner's registration under the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act") has been cancelled.
2. The petitioner complains that without giving appropriate opportunity of hearing to the petitioner and without giving the petitioner an opportunity to respond to the show cause, the aforesaid order has been passed.
3. Mr. Gupta, learned advocate appearing in support of the instant writ petition submits that the order challenging the registration has been passed *de hors* the grounds on which the show cause notice had been

issued. Having regard thereto, it is submitted that the aforesaid order should be set aside.

4. Mr. Banerjee, learned advocate appearing on behalf of the respondent CGST authority by drawing attention of this Court to the provisions of Section 30 of the said Act submits that the statute recognizes a right of a registered person to apply for revocation of cancellation of registration. In this case, no application for revocation of cancellation of registration has been filed. Having regard thereto, no interference is called for.
5. Heard the learned advocates appearing for the respective parties and considered the materials on record. I find that the petitioner's principal grievance is that the petitioner has been denied an opportunity to appropriately respond to the show cause, however, although the order of cancellation of registration had been passed on 6th September, 2024, the instant writ petition has been filed on 3rd December, 2024. Further taking note of the fact that the Act provides for an appropriate remedy in the form of applying for revocation of cancellation of registration as provided under Section 30 of the said Act, I am of the view that the petitioner should approach the authorities by filing an appropriate application for revocation of cancellation of registration. If such application is filed within a period of two weeks from date, the authorities

shall, having regard to the peculiar facts of this case hear out and dispose of such application on merits, as expeditiously as possible, preferably within a period of three weeks from the date of filing of such application after giving an opportunity of hearing to the petitioner, by passing a reasoned order.

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

7. There shall be no order as to costs.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)