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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 30706 of 2024

M/s. R S Traders & Anr.
Versus
The Superintendent of GST, Range -IV & Ors.

Mr. Sunny Nandy
Mr. Orindrila Ghosal
... For the petitioners.

Mr. Uday Shankar Bhattacharya
Mr. Tapan Bhanja
... For the respondent nos. 1 and 2

1. Challenging the show-cause notice dated 20th June, 2024, issued in Form GST REG-17, for cancellation of registration on the ground of fraud, wilful misstatement and suppression of facts, the instant writ petition has been filed.

2. At the very outset, Mr. Bhattacharya, learned advocate appearing on behalf of the CGST authorities would submit that an application for revocation of the order of cancellation of registration under Section 29 of the Central Goods and Services Tax Act, 2017/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act"), has already been filed on 26th July, 2024 which according to him, has been rejected as the petitioners chose not to represent themselves before the authorities. He would also submit that the petitioners have an

alternative remedy in the form of appeal under Section 107 of the said Act and having regard thereto, the present writ petition is not maintainable.

3. Having heard the learned advocates appearing for the respective parties and noting that the petitioners have an efficacious alternative remedy in the form of appeal from an order cancelling the registration under the said Act, before the appellate authority under Section 107 thereof, I am of the view that the petitioners cannot be permitted to approach this Court without first exhausting the alternative remedy.

4. Having regard thereto, I am of the view that there is no scope to entertain the writ petition. However, If the petitioners approach the appellate authority by way of an appeal within a period of two weeks from date, the appellate authority having regard to the pendency of the writ petition before this Court shall hear out and dispose of the appeal on merits as expeditiously as possible, preferably within a period of six weeks from the date of filing of such appeal upon giving an opportunity of hearing to the petitioners.

5. With the above observations and directions, the writ

petition is disposed of.

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.)