

04
01.05.2025
d.p.

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

W.P.A. 503 of 2025

**M/s. Rabindranath Roy & Anr.
-versus
The State of West Bengal & Ors.**

**Mr. Rhiddhiman Mukherjee,
Mr. Rowsan Kumar Jha,
Ms. Tannu Agarwal.
...For the Petitioners.**

**Mr. Pretom Das,
Ms. Rima Sarkar.
...For the State.**

**Mr. Dilip Kumar Agarwal,
Mr. Biswaraj Agarwal.
...For the Respondent
Nos.2 & 3.**

1. The registration of the petitioners stood cancelled on the ground of non-submission of GST returns. The petitioners preferred an appeal against the order of cancellation. The said appeal also stood dismissed on the ground of delay.

2. The petitioners submit that a similar issue has already been decided by the Hon'ble Division Bench of this Court on 9th April, 2024 in MAT 639 of 2024 with IA No. CAN 1 of 2024 (Subhankar Golder -vs- Assistant Commissioner of State Tax, Serampore Charge.

3. Learned advocate appearing on behalf of the respondent authorities submits that the petitioners have approached the Court at an extremely delayed point of time.

4. On a perusal of the documents placed before this Court and the order passed by the Hon'ble Division Bench on similar facts it appears that the instant writ petition can be disposed of in the same line as that of the Hon'ble Division Bench.

5. The instant writ petition is disposed of by setting aside the order of cancellation of registration subject to the condition that the petitioners file the returns for the entire period of default, pays requisite amount of tax and interest and fine and penalty within a period of four weeks from this date.

6. In the event all demand is cleared, then the petitioners' registration shall be restored by the jurisdictional officer.

7. If the petitioners fail to comply with the directions, the petitioners will not get any benefit of this order.

8. The respondent authority is directed to open the portal so that the petitioners can file his return and the tax, interest, penalty and fine can be permitted by the petitioners.

9. Learned advocate for the petitioners is directed to communicate this order to the concerned authority along with the copy of the order dated 9th April, 2024 passed by the Hon'ble Division Bench in the matter of Subhankar Golder (supra) for taking necessary action in compliance of the direction passed hereinabove.

10. The writ petition stands disposed of.

11. Urgent certified photocopy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

(Amrita Sinha, J.)