

Court No. 2
(1490)

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

07.04.2025
(JPD 52)

WPA 660 of 2025

(S. Banerjee)

Poulomi Mukherjee Singh
Vs.
The State of West Bengal & Ors.

Mr. Chandan Roy
Mr. Abdul Habib

... for the petitioner

As prayed for by the learned advocate for the petitioner, leave is granted to the learned advocate on record of the petitioner to correct the typographical error which have cropped up in the prayer portion of the writ petition.

The registration of the petitioner was cancelled by an order dated December 17, 2021 on the ground of non-submission of returns within the stipulated time limit.

Aggrieved by such order of cancellation of registration the petitioner preferred an appeal before the appellate authority. Such appeal was dismissed by an order dated March 18, 2025 on the ground that the same was filed beyond the prescribed period under Section 107 of the WBGST Act, 2017.

The petitioner has challenged the order passed by the appellate authority in this writ petition.

The learned advocate appearing for the State submits that the appellate authority does not have the power to condone the delay in preferring an appeal beyond the period of four months.

The learned advocate appearing for the petitioner places reliance upon a decision of the Hon'ble Division Bench in the case of *Subhankar Golder –Vs.- Assistant Commissioner of State Tax, Serampore Charge & Ors.* in MAT 639 of 2024 order passed on April 9, 2024. The Hon'ble Division Bench in *Subhankar Golder (supra)* after taking note of the fact that in case the registration was cancelled on the ground of failure to furnish returns for a continuous period of six months and also that the appeal filed before the statutory authority was dismissed on the ground that it was filed beyond the conconable period was of the view that one more opportunity to remedy the breach can be granted to the petitioner. The decision in the case of *Subhankar Golder (supra)* shall squarely apply to the case on hand. This Court is of the considered view that an opportunity may be granted to the petitioner to remedy the breach.

In view thereof, the writ petition stands allowed and the order of cancellation dated December 17, 2021 is set aside subject to the condition that the petitioner files the returns for the entire period of default and pays the requisite amount of tax, interest, fine and penalty.

If the petitioner complies with the aforesaid direction within six weeks from the date of receipt of a server copy of this order, the registration of the petitioner under the Act shall be restored by the concerned jurisdictional officer. In case the petitioner fails to comply with the aforesaid directions, the benefit of this order shall not enure to the petitioner.

For the purpose of compliance of the aforesaid directions, the respondent authorities are directed to open the portal so that the returns can be filed and the interest, fine and penalty can be remitted by the petitioner.

(Hiranmay Bhattacharyya, J.)