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28.04.2025
AGM

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction

W.P.A. 996 of 2025

Rajesh Pradhan
-versus
The State of West Bengal & ors.

Ms. Khushi Kundu.
...For Petitioner.

Ms. Rima Sarkar.
... For the State.

1. The registration of the petitioner stood cancelled on the ground of non-submission of GST returns.

2. The petitioner submits 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 & Ors.)***.

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 petitioner files 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 petitioner's registration shall be restored by the jurisdictional officer.

5. If the petitioner fails to comply with the directions, the petitioner will not get any benefit of this order.

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

8. Learned advocate for the petitioner 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.

9. The writ petition stands disposed of.

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

(Amrita Sinha, J.)