IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

11.06.2025
Sl. No.26
tkm

W. P. A. 1198 of 2025

[Kaloo Biswakarma-Vs- State of West Bengal & Ors.]

Ms. Khushi Kundu
… … for the petitioner

Mr. Pritom Das
Ms. Rima Sarkar
… for the State

1. The petitioner has preferred the present writ petition challenging the order dated 22.02.2022 passed by the respondents, whereby the petitioner's GST registration has been cancelled with retrospective effect from 01.09.2019.

2. Ms. Khushi Kundu, leaned advocate appearing for the petitioner states that GST registration was granted to the petitioner with effect from 19.07.2018. On 09.02.2022, a show cause notice was issued proposing cancellation of the petitioner's GST registration on the ground of non-filing of returns for a continuous period of six months. Since no response has been preferred by the petitioner, the GST registration was cancelled by the order dated 09.02.2022 with retrospective effect from 01.09.2019.

3. It is the submission of the petitioner that the petitioner came to know of the said cancellation only

on 24.05.2025. Hence, the petitioner has preferred the present writ petition.

4. Learned counsel for the respondent submits that the petitioner ought to have preferred a statutory appeal under section 107 of the CGST Act against the cancellation order.

5. It is further submitted that the petitioner should have sought for revocation of the cancellation of GST in terms of section 30 of the CGST Act.

6. This Court has heard the arguments advanced by the parties.

7. Learned counsel for the petitioner has relied upon the order dated 09.04.2024 passed by the Division Bench of this court in MAT 639 of 2024 and the order dated 28.04.2025 passed in WP 996 of 2025.

8. The Division Bench of this court in similar circumstances had set aside the cancellation of the GST registration in MAT 639 of 2024. The relevant potion of the said order reads as follows :

> *"After elaborately hearing learned counsel for the respective parties, we are of the view that the appellant can be provided with one more opportunity to remedy the bridge as the appellant being an individual since a small retailer of imitation jewellry, we deem it appropriate that the appellant should be permitted to remedy the bridge. 4. Accordingly, the appeal, the connected application and the writ petition all are allowed and the order of cancellation of registration is set aside subject to the condition that the appellant files returns*

> *for the entire period of default, pays requisite amount of tax and interest and fine and penalty. If the appellant complies with the directions passed within a period of three weeks from the date of receipt of the server copy of this order, the appellant's registration under the Act shall be restored by the Jurisdictional Officer. However, if the appellant fails to comply with the directions, the benefit of this order would not enure to the appellant and the writ petition would stand automatically dismissed. 5. For the purpose of the compliance of the above directions, the respondents are directed to open the portal so that the returns can be filed and the tax, interest, penalty and fine can be remitted by the appellant.*"

9. In view of the judgment passed by this court in MAT 639 of 2024, the present wit petition is allowed. The impugned order is set aside subject to the condition that the petitioner shall file the returns for the default period and shall also pay the requisite tax, interest, penalty and any other applicable charges, if any, within a period of four weeks.

10. If the petitioner fails to comply with the said direction, the present order will have no effect.

11. The respondents are directed to open the portal to enable the petitioner to file the returns and make necessary payment in accordance with law.

12. With the above direction, the present writ petition stands disposed of.

13. Since no affidavit-in-opposition has been called for, the allegations made in the writ petition shall be deemed to have been denied.

(Gaurang Kanth, J.)