08.07.2025

Item No.43

Ct. No. 4

KB

IN THE HIGH COURT AT CALCUTTA

CIRCUIT BENCH AT JALPAIGURI

WPA/1332/2025

DIPAK BARMAN
VS
DEPUTY COMMISSIONER OF STATE TAXES, SGST, SILIGURI CHARGE AND ORS.

Mr. Hillol Saha Poddar,
…for the petitioner.

Mr. Pretom Das,
Mr. Sandip Guha Roy
…for the State.

Mr. Dilip Kr. Agarwal,
Mr. Biswaraj Agarwal,
…for respondent nos. 3, 5 & 6.

The petitioner lays challenge to an order dated May 25. 2024, thereby cancelling the petitioner's registration and an order dated February 5, 2025 thereby rejecting the petitioner's application for revocation of cancellation both passed by the Superintendant, Goods and Services Tax, Alipurduar-1 Range (i.e. the respondent no. 6 herein)

The petitioner is a proprietorship firm engaged in the business of construction. The petitioner's registration was cancelled by the respondent no. 6 by an order dated May 25, 2024 on the ground of non-furnishing of return in FORM GSTR-10.

Against the order of cancellation of the petitioner's registration, the petitioner filed an application for revocation of such cancellation. Such application was also repelled by an order dated February 5, 2025. Being aggrieved, the petitioner has approached this Court by filing the instant writ petition.

The petitioner submits that the petitioner is ready and willing to pay the due taxes, interest, late fees and penalty for the entire period of default and submits that the petitioner's registration may be restored. In support of the petitioner's contention, reliance is placed on a judgment dated May 20, 2025 in the case of *Globolosys Outsourcing Private Limited Vs. Deputy Commissioner of State Taxes, SGST, Siliguri Charge & Ors.*

This Court notices that the said judgment (supra) has taken note of an order dated April 9, 2024 passed by the Hon'ble Division Bench in *MAT 639 of 2024 (SUBHANKAR GOLDER VS. ASSITANT COMMISSIONER OF STATE TAX, SERAMPORE CHARGE & Ors.)* whereby under similar circumstances, registration of an assessee was restored upon payment of all due taxes.

The respondents are represented.

Having heard the learned counsel appearing for the respective parties and having considered the material on record, this Court is of the view the petitioner's registration may be restored in the light of the orders passed by this Court in the aforementioned cases upon the petitioner filing the return for the entire period of default and upon making payment of requisite taxes along with interest, late fees and penalty.

In terms of the decision of the Hon'ble Division Bench of this Court followed by the Hon'ble Co-ordinate Bench in the case of *Globolosys Outsourcing Private Limited* (supra), the impugned orders dated May 25, 2024 and February 5, 2025 are set aside.

The jurisdictional officer is directed to restore the registration of the petitioner subject to the petitioner filing the return for the entire period of default and making payment of the requisite amount of tax, interest, late fees and penalty. The respondent authorities are directed to open the relevant portal for the purpose of enabling the petitioner to upload the return within a period of 7 days from the date of communication of this order.

Needless to mention that the petitioner shall upload the return immediately upon opening of the portal.

WPA No. 1332 of 2025 is disposed of with the aforesaid observations.

(Om Narayan Rai, J.)