Form No. J(2)

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

Present:
THE HON'BLE JUSTICE SAUGATA BHATTACHARYYA

W.P.A. 1536 of 2025

M/s. Dooars Trading Company
-vs-
The State of West Bengal & Ors.

For the Petitioner	:	Mr. Bikramiditya Ghosh Mr. Rajiv Parik Ms. Supriya Singh Mr. Ved Rai
For the State	:	Mr. Pretom Das
	:	Ms. Rima Sarkar

Heard on : 22.07.2025

Judgment on : 22.07.2025

SAUGATA BHATTACHARYYA, J.:

1) Affidavit of service filed on behalf of the petitioner is taken on record.

2) By presenting this writ petition, petitioner has questioned order dated 11th June, 2025 issued by the Senior Joint Commissioner of

Revenue, Appellate Authority, Jalpaiguri Circle whereby appeal of the petitioner preferred under Section 107 of the West Bengal Goods and Services Tax Act, 2017 was not entertained solely on the ground of delay in instituting appeal.

3) Learned advocate representing the petitioner submits that cancellation of GST registration was slapped upon the petitioner vide order dated 15th December, 2023 for alleged failure to furnish return for a period of six months which prompted the petitioner to file a writ petition being WPA 1072 of 2025 questioning said order of cancellation of registration dated 15th December, 2023. Writ petition being WPA 1072 of 2025 was dismissed vide order dated 15th May, 2025 passed by a coordinate Bench upon observing that the order questioned was an appealable order under Section 107 of the said Act of 2017. Pursuant to leave granted by the coordinate Bench vide order dad 15th May, 2025 appeal was preferred which was not entertained being time barred as decided by the appellate authority vide impugned order dated 11th June, 2025. In order to fortify petitioner's case, reliance is placed on the order of the Hon'ble Division Bench passed on an intra-court appeal being **MAT 639 of 2024** (**Subhankar Golder Vs. Assistant Commissioner of State Tax, Serampore Charge & Ors.**).

4) State respondents are represented by learned advocate who has made submissions to defend the decision of the appellate authority dated 11th June, 2025.

5) While taking decision by the appellate authority this Court finds that it ought to have been taken into consideration that the

issue which was required to be decided by the appellate authority was cancellation of GST registration of the petitioner which in effect will not prejudice revenue earning of the State authorities. In similar situation order was passed by the Hon'ble Division Bench in **Subhankar Golder** (supra) where in paragraphs 2 and 3 narrating the case it was decided that the appellant in the said appeal needs to be provided one more opportunity to take steps for filing return within the specified time.

6) Placing reliance on **Subhankar Golder** (supra), present writ petition stands disposed of subject to following conditions and order of cancellation of registration dated 15th December, 2023 is set aside. Impugned order of the appellate authority dated 11th June, 2025 is also set aside thereby granting leave to the petitioner herein to file return for the entire period of default and pay requisite amount of tax and interest and fine and penalty within a period of four weeks from date. In the event return is filed along with necessary payment as alluded above, petitioner's GST registration under the Act shall be revived.

7) If petitioner fails to submit return and make payment within the aforesaid time, benefit of this order shall not be extended to the petitioner after expiry of aforesaid time and the writ petition would stand automatically dismissed.

8) In order to grant opportunity to the petitioner to take steps in terms of aforesaid directions concerned authorities are directed to open the portal for the petitioner so that the return can be filed for the

entire period of default and requisite amount of tax, interest, fine and penalty can be deposited by the petitioner.

9) All parties to act on the server copy of this order downloaded from the official website of this Hon'ble Court.

(Saugata Bhattacharyya, J.)

Court. 02
Item No.24 (D/L)
(Suvendu)