CALCUTTA HIGH COURT IN THE CIRCUIT BENCH
AT JALPAIGURI

15
30.07.2025
Ct. No. 2
adeb

WPA 1567 of 2025

Sanjib Bagchi
Vs.
Union of India & Ors.

Ms. Srishti Sarkar
...for the petitioner
Mr. Dilip Kumar Agarwal
Mr. Bishwa Raj Agarwal
...for the respondent

1. In the writ petition, *inter alia*, petitioner has questioned order dated 3rd April, 2023 passed by the adjudicating authority under Central Goods and Services Tax Act, 2017. By order dated 3rd April, 2023 GST registration of the petitioner was cancelled for not filing return for a period of six months.
2. It is submitted by the learned advocate representing the petitioner that an appeal was preferred under Section 107 of the Central Goods and Services Tax Act, 2017 before the Appellate Authority and the said appeal is pending though writ petition is filed against the order dated 3rd April, 2023 whereby GST registration of the petitioner was cancelled. But during course of hearing petitioner prays for direction upon the Appellate Authority to expedite disposal of the appeal.
3. Central GST authorities are represented by learned advocates. It is submitted that during pendency of the

appeal before the Appellate Authority present writ petition is not maintainable.

4. This Court finds at this stage when appeal is pending before the Appellate Authority order of the adjudicating authority dated 3rd April, 2023 ought not to be interfered with. However, Appellate Authority is directed to dispose of the appeal by passing order within a period of 4 (four) weeks from the date of communication of this order. While passing final order on the pending appeal Appellate Authority is directed to follow the order of the Hon'ble Division Bench dated 9th April, 2024 passed on an intra Court appeal being MAT 639 of 2024 (Subhankar Goldar vs. Assistant Commissioner of State Tax, Serampore Charge & Ors.).
5. Present writ petition stands disposed of.
6. Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

(Saugata Bhattacharyya, J.)