

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 1605 of 2025

Manik Kumar Tiwari
Versus
State of West Bengal & Ors.

Mr. Prosenjit Das
Ms. Khusi Kundu

... For the petitioner

Mr. Momenur Rahman
Mr. Sumit Kumar

... For the State.

1. Challenging the order of cancellation dated 15th December 2021 passed under the provisions of WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”), the instant writ petition has been filed.

2. Today, Mr. Das, learned advocate appearing in support of the writ petition would submit that the petitioner is interested to continue with the business and is agreeable to comply with the provisions of the said Act and to pay the outstanding tax, interest, penalty and fine as may be applicable.

3. Having heard the learned advocates appearing for the respective parties, it would transpire that pursuant to a show cause notice, the aforesaid order of cancellation of registration was issued on the ground of non-furnishing of returns under Section 39 of the said Act.

4. I find in this case that the registration of the petitioner had been cancelled on the ground of non-filing of returns. It is not the case of the petitioner that the petitioner had been adopting dubious process to evade tax. Taking note of the fact that the suspension/revocation of registration would be counterproductive and works against the interest of the revenue since, the petitioner in such case would not be able to carry on his business in the sense that no invoice can be raised by the petitioner and ultimately would impact recovery of tax, I am of the view that the respondents should take a pragmatic view in the matter and permit the petitioner to carry on his business.

5. Having regard to the aforesaid, I propose to set aside the order of cancellation dated 15th December, 2023 subject to the condition that the petitioner files the returns for the entire period of default and pays requisite amount of tax, interest, penalty and fine as may be applicable.

6. It is made clear that if the petitioner complies with the directions/conditions noted above within four weeks from date of receipt of the server copy of this order, the petitioner's registration under the said Act shall be restored by the Jurisdictional Officer. However, if the petitioner fails to comply with the directions as aforesaid, the benefit of this order will

not enure to the petitioner and the writ petition would stand automatically dismissed.

7. For the purpose of compliance of the above directions, the respondents are directed to activate the petitioner's portal and login credentials within one week from date so that the petitioner can file his returns, pays requisite amount of tax, interest, fine and penalty.

8. As a sequel thereto, the appellate order dated 26th June, 2025 is also set aside.

9. With the above observations and directions, the writ petition is disposed of.

10. Parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Hon'ble Court.

(Raja Basu Chowdhury, J.)