Court No. 2
(1545)

31.10.2025
(JPD 12)
(S. Banerjee)

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 2105 of 2025

Chandra Shekhar Puri Sanyasi @ Chandra Shekhar Puri
Vs.
Joint Commissioner of Revenue, Siliguri Appeal Commissionerate, CGST & CX and Ors.

Mr. Prosenjit Das
... for the petitioner

Mr. Ratan Banik
Mr. Bishwa Raj Agarwal
... for the respondent s

Affidavit of service filed in court today be kept with the record.

The petitioner has challenged the order dated August 28, 2025 passed by the Joint Commissioner of Revenue, Siliguri Appeal Commissionerate, CGST & CX. By the order impugned, the appeal filed by the petitioner was rejected being time barred.

The petitioner claims to be a government contractor and general order supplier. The petitioner is a registered taxable person under the Central Goods and Services Tax Act, 2017 (for short, 'CGST Act, 2017). The registration of the petitioner was cancelled by an order dated December 13, 2022 with effect from November 8, 2022 on the ground that the petitioner did not file the returns after March, 2022. The petitioner challenged the order of cancellation of registration by preferring an appeal under the provisions of CGST Act. The appeal filed before the statutory authority was dismissed by the order dated August 28, 2025 on the ground that the appeal was filed belatedly beyond the condonable period. Learned advocate appearing for the petitioner places reliance upon an order dated April 9, 2024 passed by the Hon'ble Division Bench in MAT 639 of 2024 in the case of Subhankar Golder –Vs.- Assistant Commissioner of State Tax, Serampore Charge & Ors. in support of his contention that the petitioner may be afforded an opportunity to remedy the breach.

Mr. Banik appears for the CGST authorities. He submits that the appellate authority passed a reasoned order after considering the materials on record.

Having heard the learned advocates for the respective parties and considering the materials on record, this Court is of the view that the decision in the case of *Subhankar Golder* (supra) shall squarely apply to the case of the petitioner. This Court accordingly holds that the petitioner can be provided with one more opportunity to remedy the breach.

Accordingly, the writ petition being WPA 2105 of 2025 stands allowed thereby setting aside the order of the appellate authority dated August 28, 2025 and the order passed by the original authority dated December 13, 2022 subject to the condition that the petitioner shall file returns for the entire period of default, pay requisite amount of tax, interest, fine and penalty within a period of three weeks from the date of receipt of the server copy of this order. If the petitioner complies with the aforesaid direction within the time limit mentioned hereinbefore the registration of the petitioner under the relevant Act shall be restored by the concerned Jurisdictional Officer.

It is however, made clear that in the event the petitioner fails to comply with the aforesaid direction, the benefit of this order would not enure to the petitioner and the writ petition shall automatically stands dismissed without any further reference to this Court.

For the purpose of compliance of the aforesaid directions the respondent authorities 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 petitioner within the time limit as mentioned hereinbefore.

All parties shall act with the server copy of this order duly downloaded from the official website of this Court.

(Hiranmay Bhattacharyya, J.)