D/L - 20
28/10/2025
Court. No. 2
Aritra

In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Appellate Side

WPA 2107 of 2025

Shekmohamed Dawood Ali @
Sheikh Mohammad Dawood Ali
Vs.
Joint Commissioner of Revenue,
Siliguri Appeal Commissionerate,
CGST & CX & Ors.

Mr. Prosenjit Das
Mr. Abhilash Mittal
….for the petitioner

Mr. Dilip Kumar Agarwal
Mr. Bishwa Raj Agarwal
….for the respondents

Affidavit of service filed in Court today is taken on record.

This application under Article 226 of the Constitution of India is at the instance of the supplier and is directed against an order dated August 28, 2025 passed by the Joint Commissioner, CGST & Central Excise (Appeal), Siliguri Appeal Commissionerate rejecting the appeal being time barred.

The petitioner claims to be a Government contractor and general order supplier. The petitioner was registered under the Central Goods and Services Tax, 2017 w.e.f. April 21, 2018. The registration of the petitioner was cancelled w.e.f. May 27, 2024 on the ground of failure to furnish returns for a continuous period of six months by an order dated May 27, 2024 passed by the Superintendent, Jalpaiguri Division. The petitioner challenged the order of cancellation of registration by filing an appeal under the provisions of CGST, 2017. 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.

The 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. Agarwal, learned advocate representing the CGST authority 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 2107 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 May 27, 2024 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.)