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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICION
APPELLATE SIDE

WPA 2363 of 2026

Om Ultimate Techno India Private Limited
Vs.
Principal Chief Commissioner of CGST &
Central Excise & Ors.

Ms. Bulbuli Basu
... For the petitioner.

Mr. Shiv Shankar Banerjee
Ms. Aishwarya Rajyasree
Mr. Chandra Gupta Kamal
.... For the CGST authorities.

1. The matter pertains to, in effect, challenge to an order of cancellation of registration under the provisions of WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) dated 18th February, 2021.
2. Noting in absence of the petitioner's registration, the petitioner is unable to carry on any business, this Court proposes to take up the hearing of this matter.
3. Heard the learned advocates appearing for the respective parties and considered the materials on record. Admittedly, I find that the petitioner's registration under the said Act had been cancelled on the ground of non-filing of returns. It is not the case of the respondents that the petitioner had been adapting dubious process to evade tax.

Taking note of the fact that the suspension/revocation of license would be counterproductive and works against the interest of the revenue since, the petitioner in such a case would not 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.

4. Accordingly, having regard to the direction issued by the Hon'ble Division Bench of this Court in the case of **Subhankar Golder v. Assistant Commissioner of State Tax, Serampore Charge & Ors**. (MAT 639 of 2024) on 9th April, 2024, I propose to set aside the order dated 18th February, 2021, cancelling the registration of the petitioner under the said Act, subject to the condition that the petitioner files its returns for the entire period of default and pays requisite amount of tax, interest, fine and penalty, if not already paid.

5. It is made clear that if the petitioner complies with the directions/conditions noted above, within 4 weeks from the 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 under the said Act. 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.

6. For the purpose of compliance of the above directions, the respondents are directed to activate the portal within one week from the date of communication of this order, so that the petitioner can file its returns, pays requisite amount of tax, interest, fine and penalty if not already paid.
7. As a sequel thereto, the order dated 18th August, 2025 passed by the appellate authority also stands set aside.
8. Since, no affidavit-in-opposition has been called for, the allegations made in the writ petition are deemed not to have been admitted by the respondents.
9. With the above observations and directions, the writ petition stands disposed of.

Urgent photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)