**17.04.2026**
**Sl No.514**
**Ct. No.237**
**S.A.**

**WPA 3199 of 2026**

**Dipak Mishra**
**-vs-**
**The State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. Shiwani Shaw
Mr. S. Bagaria
...for the petitioner
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
...for the State

Affidavit of service filed by the petitioner is taken on record.

The present writ petition is directed against an order dated December 14, 2024, passed by the Assistant Commissioner, Shibpur, whereby the petitioner's registration under the WBGST Act, 2017/CGST Act, 2017 (hereinafter referred to as "the said Act of 2017") has been cancelled on the ground of continuous non-filing of returns since March 2023.

Mr. Ray, learned advocate appearing on behalf of the petitioner, submits that the petitioner is desirous of continuing his business and is willing to comply with the provisions of the said Act of 2017 by paying all outstanding taxes, along with applicable interest, late fees, penalties, and fines. He further submits that this Court, in similar matters, has entertained writ petitions and directed restoration of registrations cancelled on the ground of non-furnishing of returns. In support of his contention, he relies upon a judgment of this Court in Sagorika Sarkar vs. Union of India & Ors. [WPA 15766 of 2025, decided on August 8, 2025].

Heard the learned advocates appearing for the respective parties and considered the materials on record.

It is evident from the impugned order dated December 14, 2024, that the petitioner's registration has been cancelled solely on the ground of non-furnishing of returns since March 2023. It is not the case of the respondents that the petitioner has been involved in any fraudulent transactions, has adopted any dubious means to evade tax, or has committed any other misconduct of a similar nature.

In such circumstances, this Court is of the view that the petitioner ought to be afforded one further opportunity to have his registration restored, subject to furnishing returns for the entire period of default and payment of all outstanding taxes along with applicable interest, late fees, fines, and penalties.

Accordingly, it is directed that if the petitioner files returns for the entire period of default and pays all outstanding taxes together with applicable interest, late fees, fines, and penalties within a period of six weeks from the date of this order, the petitioner's registration shall be restored by the jurisdictional officer.

In such an event, the impugned order dated December 14, 2024, shall stand set aside and be treated as having no effect.

It is clarified that in the event the petitioner fails to comply with the directions contained herein within the stipulated period, this order shall not enure to the benefit of the petitioner, and the writ petition shall stand automatically dismissed.

For the purpose of compliance with the directions contained herein, the respondents are directed to activate the petitioner's portal and login credentials within one week from the date of this order to enable the petitioner to file returns and make payment of the requisite amounts in terms of this order.

With the aforesaid observations, **WPA 3199 of 2026** stands disposed of.

**(Kausik Chanda, *J.*)**