27.04.2026
DL-11
Ct. No. 03
Srimanta

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA/7971/2026

Scorp Industries & Anr.
-Vs.-
Assistant Commissioner, State Tax, Alipore Charge & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Piyush Khaitan,
Ms. Tulika Roy,
Mr. S. Ojha

…for the petitioners.

Mr. Santanu Kumar Mitra,
Mr. Subhadip Biswas

…for the State.

1. Pursuant to a show cause notice dated 13th September, 2024 and the petitioners having not replied to such show cause notice the petitioners' registration under the WBGST/CGST Act, 2017 (hereinafter referred to the said Act) was cancelled by an order dated 26th September, 2024.

2. The petitioners since thereafter in terms of Section 30 of the said Act had applied before the proper officer for revocation for the order of cancellation on 21st October, 2024. Factum of

filing such revocation application would corroborate from GST REG – 02 appearing at page 75 of the writ petition.

3. Records would reveal that in furtherance to the above by a notice in writing dated 14th November, 2024 a show cause was issued as to why the application for revocation of cancellation shall not be rejected. Following the above show-cause the revocation application appears to have been rejected by order dated 21st February, 2025 for the petitioners having not replied to such notice.

4. Having heard the learned Advocates appearing for the respective parties though the parties would make allegations and counter-allegations, I am of the view that notwithstanding the statute conferring a right on proper officer in terms of Section 29 of the said Act to cancel the registration, however, at the same time, the statute under Section 30 thereof provides an opportunity to the registered tax payer to seek revocation of the cancellation of the registration. Admittedly, in this case the petitioners appear to have applied for revocation of the cancellation of registration. Though, the petitioners contend that the petitioners could

not respond to the show-cause since the petitioners' consultant was not available, the proper officer by an order dated 21st February, 2025 appears to have rejected the application for revocation of cancellation on the ground that the petitioners did not respond to the show cause notice. Mr. Kanodia, learned Advocate appearing for the petitioners would submit that although, the respondents had while passing the order of cancellation had relied on a field visit report such field visit report was never supplied to the petitioners. Mr. Mitra, learned Advocate representing the respondents, however, disputes the same.

5. Having heard the learned Advocates appearing for the respective parties and noting that the petitioners had already made an application for revocation and since in the instant case it transpires that the respondents had relied on a field visit report ordinarily, the said field visit report ought to have been disclosed at the first instance. The show cause notice dated 13th September, 2024 does not demonstrate that the aforesaid field visit report had been furnished to the petitioners. Be that as it may, noting that an application for revocation had been made I

am of the view that the respondents should have at that stage afforded opportunity to the petitioner to respond to the field visit report. The same was also not done. Accordingly, I am of the view that the proper officer should decide on the application for revocation afresh by supplying the petitioners with the copy of the field visit report and, if necessary, by carrying out a further visit at the petitioners' place of business. A decision in this regard must be taken by the respondents within a period of six weeks from the date of communication of this order. As a sequel thereto, the order dated 21st February, 2025 rejecting the petitioners' application for revocation is set aside.

6. The writ petition is thus, disposed of.

(Raja Basu Chowdhury, J.)