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Ct.3.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 8788 of 2026

Sree Gopal Rice Mill & anr.
Versus
Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Ms. Shiwani Shaw
... For the petitioners
Ms. Manasi Mukherjee
Ms. Ekta Sinha
... For the respondent
Mr. K. P. Chatterjee
.... For the UOI

1. Affidavit of service filed in Court today is retained with the record.

2. Challenging the order of cancellation OF registration dated 30th June, 2025 passed under the provisions of WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), the instant writ petition has been filed.

3. Though the cancellation of registration appears to have been effected on the ground of non-filing of returns for more than six months, today, Mr. Ray, learned advocate appearing in support of the writ petition would submit that the petitioners are interested to continue with the business and is agreeable to comply with the provisions of the said Act and to pay the outstanding tax, interest, penalty and fine as may be applicable.

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4. Having heard the learned advocates appearing for the respective parties, it would transpire that pursuant to a show cause notice, the aforesaid order of cancellation of registration was issued on the ground of non-furnishing of returns under Section 39 of the said Act.

5. I find in this case that the registration of the petitioners had been cancelled on the ground of non-filing of returns. It is not the case of the respondents that the petitioners had been adopting dubious process to evade tax. Taking note of the fact that the suspension/revocation of registration would be counterproductive and works against the interest of the revenue since, the petitioners in such case would not be able to carry on their business in the sense that no invoice can be raised by the petitioners 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 petitioners to carry on their business.

6. Having regard to the aforesaid, I propose to set aside the order of cancellation dated 30th June, 2025 subject to the condition that the petitioners file the returns for the entire period of default and pays requisite amount of tax, interest, penalty and fine as may be applicable.

7. It is made clear that if the petitioners comply with the directions/conditions noted above within four weeks from date of receipt of the server copy

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of this order, the petitioners' registration under the said Act shall be restored by the Jurisdictional Officer. However, if the petitioners fail to comply with the directions as aforesaid, the benefit of this order will not enure to the petitioners and the writ petition would stand automatically dismissed.

8. For the purpose of compliance of the above directions, the respondents are directed to activate the petitioners' portal and login credentials within one week from date so that the petitioners can file their returns, pays requisite amount of tax, interest, fine and penalty.

9. With the above observations and directions, the writ petition is disposed of.

10. Parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Hon'ble Court.

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

(Raja Basu Chowdhury, J.)