11.6.2026
ct no. 10
Sl. 17
AGM

WPA 11078 of 2026

Engineering Manufactures Private Limited & Ors.

-Versus-

Union of India & Ors.

Mr. Rabilal Maitra. Sr. Adv.
Mr. Amlan Mukherjee.
Mr. Rajit Lal Maitra.
…for the petitioners.

Mr. Amal Kumar Datta.
… for the Union of India.

Mr. Smarajit Roy Chowdhury.
Ms. Ranjana Chatterjee.
… for the State.

1. Affidavit-of-service filed in Court today be kept on the record.

2. Despite service the State respondent remains unrepresented in Court today. To secure effective representation, the appearances Mr. Smarajit Roy Chowdhury and Ms. Ranjana Chatterjee are directed to be regularized from the Department of Legal Remembrancer.

3. The core issue involved herein is whether the cancellation of GST registration of the petitioner No. 1 under WBGST Act, 2017, on account of non filing of returns for the period from August 2022 to February 2026 is liable to revoked upon consideration of the representation dated 23.03.2026.

4. Petitioner No. 1 is a private limited company registered with the Ministry of Corporate Affairs and is engaged in several engineering products. Petitioner no. 2 being an active Director of the petitioner No. 1 is responsible for day to day administrative and statutory compliance.

5. Petitioner No.2 has been diagnosed with a severe gastrointestinal disorder in or around July 2022. Due to the said medical condition, he has been compelled to take prolonged medical rest from August 2022 onwards which prevented him from attending to the administrative and statutory activities of the company, including the filing of GST returns.

6. Upon recovery, the petitioner filed a detailed representation dated 23.3.26 before respondent No.4 seeking revocation of the cancellation under Section 30 of the GST Act, 2017 along with supporting medical documents.

7. Learned counsel appearing for the respondent takes a fair stand and raises no objection with regard to the consideration of the representation dated 23.3.26 by the competent authority in accordance with law.

8. Having heard the parties and upon perusing the available records, this court is prima facie satisfied that sufficient cause has been shown by the petitioner for non filing of returns. In order to balance the equities and to secure the ends of justice I direct the respondent no. 4 to consider and dispose of the representation dated 23.3.26 forthwith within a period of three weeks from the date of communication of this order and pass a reasoned order in accordance with law upon affording an opportunity of hearing to the petitioner and communicate such decision within a week thereafter.

9. However, it is made clear that at the time of hearing, the petitioner shall produce all the relevant medical documents before the authority concerned in support of the reason for non filing of the returns.

10. In the event, if the authority concerned is satisfied with the reason shown by the petitioner for non filing of the returns, the concerned authority shall take necessary steps in accordance with law, including revocation of cancellation of GST registration if permissible under Section 30 of GST Act, 2017.

11. With the above observation the writ petition stands disposed of without going into the merits of this case. All questions are left open to be decided by the authority concerned.

12. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)