11.02.2026
Item No.10 (DL)
Court No.551
AJ.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION

W.P.A. 16279 of 2025

Mohammad Javed
-Vs-
Union of India & Ors.

Mr. Nilanjan Bhattacharya,
Mr. Swapan Nath,
Ms. Shreyasi Nath.
...for the petitioner.

Mr. Vipul Kundalia, Sr. Adv.,
Mr. Anurag Roy.
...for the CGST Authority.

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal
...for the State.

1. Heard Mr. Bhattacharya, learned appearing for the petitioner and Mr. Kundalia, learned senior Advocate appearing for the respondent CGST Authorities.

2. This writ petition takes exception to an order dated January 30, 2025 whereby the petitioner's registration under the CGST Act, 2017/WBGST ACT, 2017 (hereafter 'the said Act of 2017') has been cancelled for failure to "furnish returns for prescribed periods".

3. Mr. Bhattacharya, learned Advocate appearing for the petitioner submits that the petitioner is interested in continuing with the business and that the petitioner is agreeable to comply with the provisions of the said Act of 2017 by

paying all the outstanding taxes, late fees, interest, penalty and fine as may be applicable and imposable. He also submits that this Court has in similar matters entertained writ petitions and directed restoration of registrations which have been cancelled on the ground of non-furnishing of returns. In support of his contention he relies on a co-ordinate Bench decision of this Court in ***WPA 8319 of 2025*** in the case of ***Meheraj Midde –Vs- Superintendent of Central GST & CX, Range-V, Chowringhee Division & Ors***.

4. Since in the instant case, the petitioner's registration has been cancelled on the ground of non-filing of returns for the prescribed period, and it is not the case of the revenue that the petitioner has been adopting dubious process to evade tax or has been involved in any fraudulent transaction or has committed any mischief of like nature, this Court is of the view that the petitioner should be afforded one more opportunity to get his registration restored upon furnishing returns for the entire period of default and upon payment of all outstanding taxes, interest, late fees, fine and penalty as applicable and imposable.

5. Accordingly, it is directed that if the petitioner files return for the entire period of default and pays all outstanding taxes, interest, late fees, fine and penalty as leviable, applicable and imposable within a period of six weeks from date, the petitioner's

registration shall be restored by the jurisdictional officer. In such event, the order impugned dated January 30, 2025 shall be of no effect and shall be treated as having been set aside. It is clarified that if the petitioner fails to copy with the directions contained hereinabove within the period specified in the order, this order shall not enure to the benefit of the petitioner and the writ petition shall stand automatically dismissed.

6. For the purpose of compliance of the directions contained hereinabove, the respondent GST Authorities are directed to activate the petitioner's portal and logging credentials within a week from date so that the petitioner can file his returns and pay all outstanding taxes, interest, late fees, fine and penalty in terms of this order.

7. With the aforesaid, WPA 16279 of 2025 stands disposed of. No costs.

8. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Om Narayan Rai, J.)