

N.22S1

151/CL
09.02.26
SI-27
Ct.551
(S.R.)

WPA 23278 of 2025

Shri Asit Paul

v.

The State of West Bengal & Ors.

Mr. Debabrata Das
Mr. Siddhartha Dasgupta ... for the petitioner.

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

1. Affidavit of service filed by the petitioner is taken on record.
2. This writ petition is directed against an order dated November 12, 2024 passed by the Assistant Commissioner, Tamluk whereby the petitioner's registration under the WBGST Act, 2017/CGST Act, 2017 (hereafter "the said Act of 2017") has been cancelled for non filing of returns continuously since April 2024.
3. Mr. Das, learned advocate appearing for the petitioner submits that the petitioner is interested in continuing his 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.
4. 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 judgment of this Court in the case of *Sagorika Sarkar vs. Union of India & Ors.* [WPA 15766 of 2025 decided on 08.8.2025].

5. Heard the learned advocates appearing for the respective parties and considered the material on record.
6. It is evident from the order impugned dated November 12, 2024 that the petitioner's registration has been cancelled only on the ground of "*Not furnishing returns since April, 2024*"
7. It is not the case of the respondents that the petitioner is involved in any fraudulent transaction or has adopted any dubious process to evade tax or has committed any other mischief of like nature.
8. In such view of the matter, 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.
9. Accordingly, it is directed that if the petitioner files return for the entire period of default and pays all outstanding taxes together with interest, late fees, fine and penalty as leviable, imposable and

applicable within a period of six weeks from date, the petitioner's registration shall be restored by the jurisdictional officer.

10. In such event, the order impugned dated November 12, 2024 shall be of no effect and shall be treated as having been set aside.
11. It is clarified that if the petitioner fails to comply with the directions contained hereinabove within the period as directed hereinabove, this order shall not enure to the benefit of the petitioner and the writ petition shall stand automatically dismissed.
12. For the purpose of compliance of the directions contained hereinabove, the respondents are directed to activate the petitioner's portal and log in credentials within one week from date so that the petitioner can file his returns and pay the requisite amount of tax, interest, late fees, fine and penalty in terms of this order.
13. With the aforesaid observations, WPA 23278 of 2025 stands disposed of.

(Om Narayan Rai, J.)