1.10.2026
Item No.5
Ct. No. 10
BR

WPA 26129 of 2026

Rupak Gorai , Proprietor of M/s. Rupak Telecom
-vs-
The Superintendnet , Range-III, Cost & CX,
Purulia Division, Bolpur Commissionerate & Ors.

Mr. Ankit Kanodia,
Ms. M. Agarwal
Mr. Shovan Ojha,
Ms. Tulika Roy
Ms. S. Poddar
… for the Petitioner

Ms. M. Manat,
Mr. Rachit Lakhmani,
Ms. S. Datta
…. For the State
Mr. Vipul kundalia, Sr. Adv.,
Mr. Anurag Roy
… for the CGST

Mr. Ravi Ranjan Kumar
…f or the UOI

1. The petitioner has filed the present writ petition, challenging inter alia, the legality, validity and propriety of the order dated 11.9.2026 passed by the respondent nol. 1, whereby the application for revocation of cancellation of registration has been rejected.
2. The said order is perverse , non-speaking and non-sustainable in the eye of law.
3. Learned counsel appearing for the petitioner submits that despite submitting a comprehensive reply dated 14.08.2026 appearing at page 26 of the writ petition in response to the show cause notice dated 30.06.2026 issued for rejection of the application for revocation of cancellation of registration, the authority concerned has passed the

impugned order of rejection dated 11.09.2026 in a mechanical manner. It is submitted that the said order suffers from gross illegality , perversity , non-application of mind and is liable to be set aside.

4. It is further submitted that the impugned order is a non-speaking order and has been passed in complete violation of the principles of natural justice.
5. Per contra, the learned counsel appearing for the respondents submits that despite granting an opportunity of personal hearing to the petitioner , the petitioner has failed to appear on the appointed date and time mentioned in the show cause notice dated 30.6.2026 and as such the authority was constrained to pass the order of rejection.
6. In reply thereto, the Learned Counsel appearing for the petitioner submits that there is not a whisper with regard to any appointed date and time of personal hearing in the show cause notice dated 30.6.2026.
7. As a direct consequence thereof, the petitioner could not appear before the authority concerned to substantiate his bonafide claim.
8. Having heard the parties and upon perusing the materials available on record , this Court finds that the petitioner has been able to make out a prima facie case warranting interference at this stage . This Court has taken the judicial notice of all the documents including the show cause notice for

rejection of application for revocation and cancellation of registration dated 30.6.2026, the reply thereto dated 14.8.26 as well as the impugned order of rejection dated 11.9.26. This Court is of the considered view that the order dated 11.9.2026 suffers from perversity and is not a speaking order and is liable to set aside having been passed in violation of the principles of natural justice.

9. In view of the above the order dated 11.9.2026 is hereby quashed and set aside. The respondent no. 1 is directed to revisit the issue afresh and dispose of the reply dated 14.8.2026 at page 26 of the writ petition within a period till 10th October, 2026 by issuing a notice of hearing to the petitioner, fixing a date and time and upon considering the said reply shall pass a reasoned and speaking order strictly in accordance with law, after affording an opportunity of personal hearing to the petitioner and communicate such decision within a week thereafter.

10. However, it is made clear that respondent no. 1 shall take independent decision without being influenced by any observations made hereinabove and shall complete the entire exercise on or before 10th October, 2026 .

11. With the above discussion and observations the writ petition is disposed of.

(Smita Das De, J.)