

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **06.01.2026**
Item No.25 Sws.M

WPA 27807 of 2025

Bhola Prasad Barui
Vs
The State of West Bengal & Ors.

Ms. Bulbuli Basu
...for the petitioner

Mr. Tanmoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu
...for the State

1. This writ petition assails an order for cancellation of the petitioner's registration dated August 26, 2025 passed by the proper officer apparently on the ground that the petitioner had obtained registration by means of fraud, wilful misstatement or suppression of facts.
2. Learned advocate appearing for the petitioner submits that the order impugned has been passed only on the basis of an inspection/physical verification conducted by the GST authorities when they allegedly could not locate the petitioner at the petitioner's place of business. It is submitted that such order has been passed without taking into consideration the actual factual position. It is further submitted that as the petitioner had relocated its place of business and it could have been for such reason that the respondents/GST authorities failed to find the petitioner at the time of inspection.

3. It is further submitted that the respondents/GST authorities should have conducted a fresh visit at the new place of business of the petitioner and restored the registration of the petitioner instead of cancelling the same.
4. Mr. Chakraborty, learned advocate appearing for the respondents/State authorities submits that the petitioner has an equally efficacious alternative remedy before the proper officer itself under Section 30 of the WBGST Act, 2017/CGST Act, 2017 and as such this Court should not entertain the writ petition.
5. Heard learned advocates appearing for the respective parties and considered the material on record.
6. The case at hand does not entail any jurisdictional error and does not fall within any of the exceptions that could persuade this Court to exercise its writ jurisdiction under Article 226 of the Constitution of India despite availability of alternative remedy.
7. In such view of the matter, since the petitioner has an equally efficacious alternative remedy before the proper officer under Section 30 of the said act of 2017, this writ petition is not entertained.
8. Since the petitioner has approached this Court seeking revocation of the cancellation of the petitioner's registration within the condonable period, therefore if the petitioner files an application for revocation before the proper officer within a week from

date, the proper officer concerned shall treat the application for revocation as having been filed within time and consider the same on merits. Needless to mention that the petitioner shall also be afforded an opportunity of being heard by the proper officer while deciding the petitioner's application for revocation, in accordance with law.

9. It is made clear that this order shall not be treated as a mandate to revoke the cancellation of the petitioner's registration and the proper officer shall be free to take independent decision on the petitioner's application for revocation strictly in accordance with law.
10. With the above observations, WPA 27807 of 2025 stands disposed of.
11. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)