

Item No.36  
09.01.2026  
Court. No. 2  
(gc)

*CALCUTTA HIGH COURT  
IN THE CIRCUIT BENCH AT JALPAIGURI  
APPELLATE JURISDICTION*

WPA 16 of 2026

Md. Habibul Islam @ Habibul Islam  
VS  
The Union of India & Anr.

*Mr. Promit Majumdar,  
Mr. Rinka Chakraborty*

*...for the Petitioner.*

*Mr. Dilip Kumar Agarwal,  
Mr. Bishwaraj Agarwal*

*...for the Respondents.*

1. Mr. Dilip Kumar Agarwal, learned Advocate and Mr. Bishwaraj Agarwal, learned Advocate, who usually appear in such matters are appointed by this Court to represent the respondents.
2. Their appointments be regularized.
3. The petitioner is aggrieved by the order passed by the Superintendent, Siliguri, cancelling the registration of the petitioner dated May 27, 2024.
4. The petitioner prayed for restoration of GST registration on December 20, 2024, upon revoking the order of cancellation.
5. The application for revocation of cancellation was rejected on February 5, 2025. The

petitioner submits that the decision of the Hon'ble Division Bench in a similar matter that is, MAT 639 of 2024 (Subhankar Golder v. Asst. Commissioner of State Tax, Serampore Charge & Ors.) should be made applicable in this case and the petitioner should be given an opportunity to remedy the wrongs and non-compliances of law committed by him, so that the GST registration may be restored.

6. Accordingly, the writ petition is disposed of upon directing the petitioner to file the returns for the entire period of default, pay the requisite amount of tax, interest, fine and penalty within a period of four weeks from date and in the event, such breach/violations of the law which were committed by the petitioner are remedied, the order of cancellation of the registration shall be set aside and the petitioner's GST registration shall be restored. In the event, the petitioner fails to comply with this order, the order of cancellation shall revive. Consequently the order passed by the appellate authority is set aside.
7. There shall be no order as to costs.

8. Parties are directed to act on the basis of the server copy of this order.

**(Shampa Sarkar, J.)**