Item No.42
14.01.2026
Court. No. 2
GB

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE JURISDICTION

WPA 57 of 2026

M/s. Dianaa Industries
VS
The State of West Bengal & Ors.

Mr. Satyajit Paul,
Mr.Kallol Majumdar,
Mr. Rounak Ghosh
... for the Petitioner.
Mr. Subir Kumar Saha,
Ms. Rima Sarkar
... for the State.
Mr. Ratan Banik,
Mr. Bishwaraj Agarwal
... for the Respondent No.3.

1. The petitioner is aggrieved by the order passed by the Assistant Commissioner, Siliguri, cancelling the registration of the petitioner dated May 17, 2024.
2. Mr. Paul, learned advocate for the petitioner submits that the petitioner has prayed for restoration of GST as the petitioner is a small time businessman. The petitioner challenged the same by preferring a statutory appeal. The appeal was dismissed on the ground of limitation.
3. 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.

4. 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 3 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.
5. There shall be no order as to costs.
6. Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)