IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

25.03.2026
Sl. No.43
as

W. P. A. 474 of 2026

[GD Enterprise -Vs- State of West Bengal & Anr.]

Mr. Promit Majumder
Mr. Rakesh Mishra
Ms. Rinka Chakraborty
… … for the petitioner

Mr. Subir Kr. Saha, Ld. AGP
Mr. Pradip Sarkar

… for the State

1. The petitioner has preferred the present writ petition challenging the order dated 04.04.2025 passed by the respondents, whereby the petitioner's GST registration has been cancelled.
2. Leaned advocate appearing for the petitioner states that on 13.08.2024, a show cause notice was issued proposing cancellation of the petitioner's GST registration on the ground of non-filing of returns for a continuous period of six months. Since no response has been preferred by the petitioner, the GST registration was cancelled by the order dated 04.04.2025.
3. Learned counsel for the petitioner has relied upon the order dated 09.04.2024 passed by the Division Bench of this court in MAT 639 of 2024 and the order dated 28.04.2025 passed in WP 996 of 2025.
4. This Court has heard the arguments advanced by the parties.

5. The Division Bench of this court in similar circumstances had set aside the cancellation of the GST registration in MAT 639 of 2024. The relevant potion of the said order reads as follows :

> "After elaborately hearing learned counsel for the respective parties, we are of the view that the appellant can be provided with one more opportunity to remedy the bridge as the appellant being an individual since a small retailer of imitation jewellry, we deem it appropriate that the appellant should be permitted to remedy the bridge. 4. Accordingly, the appeal, the connected application and the writ petition all are allowed and the order of cancellation of registration is set aside subject to the condition that the appellant files returns for the entire period of default, pays requisite amount of tax and interest and fine and penalty. If the appellant complies with the directions passed within a period of three weeks from the date of receipt of the server copy of this order, the appellant's registration under the Act shall be restored by the Jurisdictional Officer. However, if the appellant fails to comply with the directions, the benefit of this order would not enure to the appellant and the writ petition would stand automatically dismissed. 5. For the purpose of the compliance of the above directions, the respondents are directed to open the portal so that the returns can be filed and the tax, interest, penalty and fine can be remitted by the appellant."

6. In view of the judgment passed by this court in MAT 639 of 2024, the present wit petition is allowed. The impugned order is set aside subject to the condition that the petitioner shall file the returns for the default period and shall also pay the requisite tax, interest, penalty and any other applicable charges, if any, within a period of four weeks.

7. If the petitioner fails to comply with the said direction, the present order will have no effect.

8. The respondents are directed to open the portal to enable the petitioner to file the returns and make necessary payment in accordance with law.

9. With the above direction, the present writ petition stands disposed of.

10. Since no affidavit-in-opposition has been called for, the allegations made in the writ petition shall be deemed to have been denied.

(Gaurang Kanth, J.)