

**WPA 17949 of 2025**

N.22S1

151/CL  
20.01.26  
Sl-13  
Ct.551  
(S.R.)

Mr. Palash Majumdar  
Mr. Debabrata Das  
Mr. Souvik Guha  
Mr. Siddhartha Dasgupta  
Mr. Shiv Shankar Sharma     ... for the petitioner.

Mr. Tanoy Chakraborty  
Ms. Sumita Shaw  
Mr. Saptak Sanyal     ... for the State.

1. Affidavit of service filed today in Court is taken on record.
2. This writ petition has been filed assailing an order dated July 29, 2025 passed by the Proper Officer thereby cancelling the petitioners' registration under the GST Act, 2017 (hereafter the said Act of 2017).
3. The petitioner was initially issued a notice dated April 3, 2025 thereby calling upon the petitioner to show cause as to why should the petitioner's registration not be cancelled for the reason that the petitioner had availed Input Tax Credit (ITC) in violation of the provisions of Section 16 of the said Act of 2017 or the Rules made thereunder.
4. The petitioner did not reply to the said notice to show cause. Since, the petitioner did not respond to the show-cause notice, the order impugned was

passed cancelling the petitioner's registration.

Hence, the present writ petition.

5. Learned advocate appearing for the petitioner submits that one of the family members of the petitioner had been suffering from serious ailment and as such, the petitioner was unable to respond to the notice to show cause within time.
6. It is submitted that the petitioner should be afforded an opportunity of presenting its case before the Proper Officer so that the cancellation of the petitioner's registration could be revoked.
7. Mr. Sanyal, learned advocate appearing for the respondent State GST Authorities submits that the order impugned has been rightly passed and the same should not be interfered with.
8. Heard learned advocates appearing for the respective parties and considered the material on record.
9. A registered person, whose registration is cancelled by the Proper Officer, can get the registration revoked by approaching the Proper Officer with appropriate application under Section 30 of the said Act of 2017 read with Rule 23 of the Rules.
10. It is noticed that the petitioner has approached this Court immediately upon the order of cancellation of the petitioner's registration being passed. In such view of the matter while this writ petition is not

entertained, the petitioner is granted liberty to approach the Proper Officer, who has passed the order of cancellation of the petitioner's registration with an appropriate application for revocation of the cancellation within two weeks from date.

11. If the petitioner files an application for revocation of cancellation of registration before the Proper Officer within two weeks from date, the Proper Officer shall consider and dispose of the same, within a period of four weeks from the date of filing of the application for revocation of cancellation of the petitioner's registration by the petitioner, strictly in accordance with law, by treating the petitioner's application for revocation as having been filed within time.
12. It is clarified that this order is being passed since the petitioner has approached this Court within the period within which application for revocation of cancellation of registration could have been validly filed by the petitioner before the Proper Officer.
13. Needless to mention that the Proper Officer shall grant an opportunity of hearing to the petitioner while considering the petitioner's application for revocation (if filed in terms of this order) and shall take an independent decision, in accordance with law.
14. It is clarified that this Court has not gone into the merit of this Case and all points are left open to be

decided by the Proper Officer, in accordance with law.

15. With the aforesaid observations, WPA 17949 of 2025 stands disposed of. No costs.
16. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

**(Om Narayan Rai, J.)**

