

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side**

Ct.551 17.02.26
D/L.
Item No.06
(Samar)

WPA 17370 2025

**M/S Peul Enterprise
Vs
The Union of India & Ors.**

Mr. Chittapriya Ghosh,
Mr. Somesh Kumer Ghosh,
Ms. Tulika Bag,

...for the petitioner.

Mr. Sujit Bhunia,

... for the UOI.

Mr. Bhaskar Prasad Banerjee,
Mr. Abhradip Maity,

... for the respondents.

1. This writ petition is directed against an order dated March 28, 2025 passed by the Appellate Authority under Section 107 of the CGST Act, 2017/WBGST Act, 2017 (hereafter "the said Act of 2017") whereby the petitioner's appeal against an order dated March 14, 2023 thereby cancelling the petitioner's registration under the said Act of 2017 was challenged.

2. By the said order, the petitioner's appeal has been dismissed.

3. Mr. Ghosh, learned advocate appearing for the petitioner submits that the petitioner is willing to continue with the business. He further submits that the petitioner is ready and willing to file return in respect of the entire period of default and to pay all

taxes, costs, charges, late fees, penalty and interest leviable, imposable and applicable to the petitioner for the purpose of getting the registration restored.

4. It is noticed that the petitioner's registration has been cancelled only on the ground of failure to furnish return for a continuous period of six months. It is not the case of the revenue that the petitioner has been involved in any fraudulent transaction or any other transaction of the like for the purpose of evasion of tax. There is also no allegation of involvement in any dubious activity or mischief like suppression etc. for evading tax in the notice to show cause and there is no finding in such regard in the order for cancellation of registration.

5. In such view of the matter, this Court is of the considered view that if the petitioner's registration under GST is not restored, that would not only adversely effect the petitioner but would also cause loss of revenue to the State.

6. Therefore, this court is minded to give the petitioner one more opportunity to get its registration restored. Taking queue from the order of the Hon'ble Division Bench in the case of ***Subhankar Golder vs. Assistant Commissioner of State Tax, Serampore Charge & Ors. (MAT 639 of 2024 with CAN 1 of 2024)*** dated ***April 09, 2024***, it is directed that the order of cancellation of registration would stand set

aside subject to the condition that the petitioner shall file returns for the entire period of default, pay all the taxes, costs, charges interest, fine, penalty and late fees, as leviable, imposable an applicable in the present case upon the petitioner within a period of four weeks from date.

7. If the petitioner complies with the aforesaid formalities, the petitioner's registration shall be restored. The Jurisdictional Assessing Officer shall activate the petitioner's portal and login credentials within a week from date for the purpose of enabling the petitioner to comply with this order.

8. It is clarified that if the petitioner fails to comply with any of the conditions mentioned in this order within the time specified herein, the writ petition shall stand automatically dismissed and the order of revocation of cancellation shall stand revived.

9. Accordingly, the order dated March 28, 2025 stand set aside.

10. WPA 17370 of 2025 stands disposed of. No costs.

11. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities

(Om Narayan Rai , J.)