

25.6.2026
ct no. 10
Sl.22
AGM

WPA 6893 of 2026

Kanksa Farmer Producer Company Limited
-Versus-
Senior Joint Commissioner of Revenue & Appellate
Authority & Ors.

Mr. Rites Goel.
Mr. Santanu Chakraborty.
...for the petitioner.

Mrs. Manju Agarwal.
Mr. Bijitesh Mukherjee.
Mr. Ram Chandra Agarwal.
... for the State.

1. The petitioner in the instant case challenges inter alia, the cancellation/suspension of GST registration for non-filing of monthly returns and seeks restoration of registration to continue business.
2. The learned counsel appearing for the petitioners submit that the petitioner being a farmer producer company incorporated to support marginal farmers and market their agricultural produce(particularly paddy) faced genuine difficulties due to peak agricultural season and unavailability of its appointed GST practitioner.
3. It is further submitted that since the petitioner is involved in a business dealing with exempted goods, non filing of returns has not resulted in any loss of revenue to the State exchequer. The default is technical and procedural, not substantive.

4. The order passed by the authority concerned is perverse and non speaking order since the comprehensive and detailed representation dated 20.1.2026 has not been fully considered for adjudication. The authority failed to apply its mind to relevant facts and circumstances.
5. The petitioner is ready and willing to pay all due taxes, interest, penalty or may be determined by the prayer officer and to file returns on a regular basis.
6. Learned appearing for the Additional Government Pleader vehemently opposes the same and submits that the undue delay caused in not filing the monthly returns cannot be condoned and is not permissible in the eye of law.
7. It is contended that Section 29(2)(c) of the CGST Act, 2017 mandates cancellation of registration where a registered person fails to furnish return for a continuous period of six months. The petitioner has violated his statutory provision.
8. Having heard the parties and upon perusing the records, I find that the petitioner has made out a prima facie case for interference as complete denial of opportunity to file returns after payment would cause irreparable loss to business and livelihood.
9. To balance the equities and for the ends of justice, I direct the authority concerned to compute the due taxes and penalties if payable, and upon being satisfied the registration shall be restored from the date of registration and the petitioner be permitted to file the returns on regular basis.
10. It is made clear that for making the payment of taxes, penalties, the portal shall remain active.
11. Since the affidavits were not called for, the allegations contained in the writ petition are

deemed not to have been admitted by the respondents.

12. The writ petition stands disposed of.
13. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)