

11.07.2025
Item No.
A 1317
Saswata

WPA 16796 of 2024
CAN 2 of 2025
Shree Balaji Polycon & Ors.
versus
Assistant Commissioner of State Tax (GST), Howrah &
Kadamtala Charge & Ors.

Mr. Sankar Prasad Dalapati
Mr. Pritam Chowdhury

...For the petitioners

Mr. T.M.Siddiqui, Ld. AGP
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

...For the State

1. Challenging the order of cancellation of registration under the provisions of WBGST /CGST Act, 2017 (hereinafter referred to as the “said Act”) dated 17th February 2023, the order rejecting the application for revocation of cancellation dated 15th May 2023 and the order rejecting the appeal filed under Section 107 of the said Act dated 21st May 2024, the instant writ petition has been filed.
2. Upon hearing the parties, by order dated 21st August 2024 this Court considering the case made out by the petitioners had directed the State respondents to make further enquiry as regards the place of business of the petitioner no. 1 and to file a report before this Court by taking note of the agreement dated 30th August 2022 executed between the petitioner no. 1 and the landlady Mrs. Manorama Dutta. Pursuant to the aforesaid, the respondents had conducted a physical verification of the business premises of the petitioner no. 1 in accordance with rule 25 of the WBGST /CGST Rules, 2017.

3. Since, during the physical verification the petitioners could not provide certain documents as called for by the authorities, the petitioners sought for some more time. Unfortunately, the report as directed was prepared on 24th September 2024 and filed by the respondents in Court. Later, on the basis of application being CAN 1 of 2025 filed by the petitioners, this Court, noting the submissions of Mr. Dalapati learned advocate appearing for the petitioners that the petitioners have filed further documents as called for by the respondents including the original leave and license agreement dated 30th August 2022 and the copy of the death certificate of Late Biswanath Dutta and the consignment note from ATC Global Logistics, had directed the State respondents to file a fresh report by an order dated 21st February 2025.
4. Today, a photocopy of the report has been filed before this Court. The original has also not been produced. It is unfortunate to say the least that a report is being filed by the respondents in such a casual manner.
5. Be that as it may, since it is not necessary to hold back the petitioners further having regard to the disclosure made in the report, I proceed to consider the said report and the writ petition. From a perusal of the aforesaid report, it would transpire that the business entity of the petitioner no. 1 is found existing at the particular notified address. In this context, I find that the initial show cause has been

issued on 6th January 2023 on the ground that the registration of the petitioner no. 1 had been obtained by reasons of fraud, willful misstatement and suppression of fact. From the aforesaid report disclosed in Court today which is dated 25th February 2025 it would transpire that since according to the respondents in course of the earlier visit on 4th January 2023 the business activity of the petitioners at the business premises notified in the registration form could not be verified, the above proceeding was initiated which culminated in the cancellation of registration.

6. Since, from the report as disclosed in Court today, it is apparent that the business premises of the petitioner no.1 is found to be in existence, I am of the view that the cancellation of registration cannot be permitted to continue. In view thereof, the order of cancellation of the petitioner no.1's registration effected vide order dated 17th February 2023 and the consequential orders passed thereon, are all set aside.
7. The jurisdictional officer is directed to restore the petitioner no.1's registration on the portal. The aforesaid order is passed based on the undertaking by the petitioners that the petitioners shall file returns and pay requisite amount of tax, interest, fine and penalty as applicable within four weeks from the date of registration of the petitioner no.1 being activated on the portal.

8. With the above direction and observations, the writ petition along with its application being CAN 2 of 2025 is disposed of.
9. All parties shall act on the basis of the server copy of the order

(Raja Basu Chowdhury, J.)