

WPA 23778 of 2026

Chandan Kumar Giri
vs.
The State of West Bengal & Ors.

Mr. Subhadeep Chatterjee (vc)
Ms. Arpita Kundu
Mr. Bithin Mandal
Mr. Nilabha Roy

.....for the petitioner

Ms. Manju Agarwal, Sr. Adv, Ld. AGP
Mr. Ram Chandra Agarwal

....for the State-respondents

1. The affidavit of service filed in court today is taken on record.
2. The present writ petition has been filed, inter alia, challenging the action of the GST department in freezing/blocking the GST common portal resulting in denial of access to furnish Form GSTR-I under Section 37 of the CGST/WBGST Act, 2017 and thereby hampering the business activities of the petitioner under the trade name Goswami Enterprise.”
3. Learned counsel for the petitioner submits that the petitioner is a bonafide registered taxable person engaged in trading of coal and is duly complying with all statutory formalities under the CGST/WBGST Act, 2017 and the rules made thereunder.
4. The petitioner submits that a show cause notice for cancellation of registration dated 8.7.2026 has

been issued by the GST department alleging, inter alia, as follows:

1. Rule 21(a) – person does not conduct any business from declared place of business/place of business not found.
 2. 2. Rule 21(b) – person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder.
5. The GST department also directed the petitioner to appear for personal hearing before the authority concerned on 20.07.2026 at 11.00 a.m.
 6. Thereafter, the petitioner submitted a reply to the show cause notice on 09.07.2026. However, the same remains pending for consideration.
 7. The petitioner submits that a notice under Rule 56(18) of WBGST Rule, 2017 was issued on 31.07.2026 by the GST department furnishing information mentioned in the said notice. The petitioner submits that due to freezing of the portal, the petitioner's business is being hampered and is thereby causing financial hardship.
 8. It is further submitted that the petitioner is ready and willing to cooperate with the GST department by furnishing the relevant information to substantiate his bona fide in running his business activities.

9. The petitioner also submits that the entire business is being operated by him in compliance with all statutory formalities and there is no fraud committed or any willful misstatement for which the petitioner can be held liable.
10. The petitioner also submits that he is ready and willing to cooperate with the GST department, and is prepared to reverse any legally inadmissible (ITC) from the Electronic credit Ledger, if any, discrepancies are found after due verification.
11. Learned counsel appearing for the GST department strenuously argues and opposes the submissions made by the petitioner and submits that a field inspection was caused under Section 71 of the WBGST Act, 2017 pursuant to the directions of the Additional Commission of Revenue and Charge Officer, Barasat Charge, the State Tax, West Bengal to conduct a field inspection in respect of business premises of the petitioner.
12. Upon such inspection, discrepancies and anomalies were found in running the proprietorship business.
13. It is the own admission of the petitioner that he does not have any stock point/godown of coal at the registered address of his business. On the basis of such inspection, the GST department has rightly arrived at a conclusive finding that the

registration obtained by the petitioner is illegal and not sustainable in the eye of law.

14. After hearing the rival contention of the parties, this Court has taken judicial notice of all the documents annexed to the writ petition and is of the considered view that opportunity has already been granted by the GST department to the petitioner to furnish relevant documents to rebut the allegations made in the show cause notice.
15. In view of the above, the prayer for defreezing the portal for having access to furnish Form GSTR 1 on the GST portal in order to avoid any further disruption of business activities is under consideration.
16. For effective adjudication, relevant documents are required to be considered to arrive at a logical and conclusive finding for restoring the petitioner's facility to furnish Form GSTR-I on the GST common portal. This Court directs the petitioner to file a comprehensive and detailed representation in reply to the notice issued under Rule 56(18) of the WBGST Rule, 2017 dated 31.07.2026 within two weeks from date before the issuing authority, Deputy Commissioner, State Tax and the said authority shall consider and dispose of such representation by passing a reasoned and speaking order within a period of four weeks from the date of receipt of the

representation upon affording an opportunity of personal hearing to the petitioner.

17. Needless to mention, that the concerned officer shall take an independent decision without being influenced by the observations made in this order.
18. However, it is made clear, that in course of adjudication, if the authority concerned finds the petitioner is entitled to and is a bona fide registered proprietor on the basis of the documents produced in course of adjudication, the portal shall be activated within 48 hours from the date of taking the decision, enabling the petitioner to furnish Form GSTR 1 on the GST common portal.
19. With the above observations and directions the writ petition stands disposed of without going into the merits of the case.
20. Since affidavits have not been called for, the allegations made in the instant writ petition are deemed to have been denied and not admitted.
21. Urgent Photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)