

D/L- 69
24/07/2026
Ct. No.-10
Aritra

**In the High Court at Calcutta
Circuit Bench at Jalpaiguri
Appellate Side**

WPA 1144 of 2026

**Subhendu Dutta
Vs.
The Union of India & Ors.**

Mr. Himangshu Kumar Roy
Mr. Subhasish Poddar
Mr. Abhilash Mittal
Ms. Hiqa Naz Pradhan

....for the petitioner

Mr. Ratan Banik
Mr. Biswa Raj Agarwal

....for the respondents

This application under Article 226 of the Constitution of India is directed against an order dated May 24, 2024 passed by the Superintendent, Jalpaiguri cancelling the registration of the petitioner.

After going through the impugned order this Court finds that the registration of the petitioner was cancelled on the ground that the petitioner failed to file consecutive six months' returns.

Learned advocate appearing for the petitioner places reliance on a Division Bench judgment of this Court in the case of *Subhankar Golder –Vs.- Assistant Commissioner of State Tax*, reported in [2024] 163 taxmann.com 99 (Calcutta) in support of his contention that an opportunity has to be granted to the petitioner to remedy the breach.

Affidavit of service filed in Court today is taken on record.

Mr. Banik submits that the registration of the petitioner was cancelled long back sometime in the month of May, 2024 and the petitioner has approached this Court after two years of cancellation of such registration. He submits that this writ petition is liable to be dismissed on the ground of delay and laches.

However, after going through the averments made in the writ petition this Court finds that the petitioner has satisfactorily explained the delay in approaching the Court.

For such reasons, this Court is inclined to entertain this writ petition and decide the same on merits.

The Hon'ble Division Bench in *Subhankar Golder (supra)* held that in case the registration is cancelled on the ground that the assessee failed to furnish returns for a continuous period of six months, an opportunity can be provided to the said assessee to remedy the breach. The said decision shall squarely apply to the facts of the case on hand.

In view thereof, the order dated May 24, 2024 cancelling the registration of the petitioner is set aside subject to the condition that the petitioner files the returns for the entire period of default, by depositing requisite amount of tax, interest, fine, penalty and late fees.

If the petitioner complies with the directions passed hereinbefore within a period of six weeks from the date of

receipt of a server copy of this order, the registration of the petitioner shall be restored by the jurisdictional officer. However, if the petitioner fails to comply with the aforesaid directions, the benefit of this order shall not enure to the petitioner and the writ petition shall automatically stand dismissed without any further reference to this Court.

For the purpose of ensuring compliance of this order and direction, the respondents are directed to open the portal within a period of two weeks from the date of communication of a server copy of this order, so that the returns can be filed and the tax, interest, penalty and late fees can be remitted by the petitioner.

(Hiranmay Bhattacharyya, J.)