

October 5, 2026
(47) ARDR

**IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction**

WPA 2345 of 2026

Sunil Biswa

Vs.

Deputy Commissioner of State Taxes, SGST,
Siliguri Charge & ors.

Adv. Hillol Saha Poddar,

... for the petitioner.

Adv. Ratan Banik,

Adv. Bishwa Raj Agrwal,

...for the respondent nos. 4 & 7.

Adv. Kunaljit Bhattacharjee,

Adv. Radhika Agarwal,

...for the State.

Affidavit of service filed by the petitioner is taken on
record.

The petitioner is a proprietorship firm registered
under the CGST Act and WBGST Act and seeks quashing
of the order cancelling its registration passed by the
Assistant Commissioner, Siliguri on 6th November, 2025.
The petitioner undertakes to deposit the due tax along
with interest and late fees thereon and furnish the
return before the concerned authority.

In acceding to the prayer of the petitioner, learned
counsels for the respondents seek seven days' time to
open the portal in order to enable the petitioner to file
the return.

In view of the above, the order impugned dated 6th
November, 2025 is quashed/set aside.

The registration of the petitioner's company be restored subject to the petitioner clearing the entire dues alongwith interest and late fees thereon within three weeks from the date of opening of the portal.

In the event the petitioner fails to adhere to the said time period, the order impugned shall revive/resume automatically.

The writ petition is disposed of.

There shall be no order as to costs.

Since no affidavit has been invited, allegations contained in the writ petition shall be deemed not to have been admitted.

Urgent certified website copy of the order, if applied for, be given to the parties on compliance of requisite formalities.

(Suvra Ghosh, J)