

22.10.2026
Sl. No. 266(DL)
Ct. No. 07
Vacation Bench
AN

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE**

W.P.A. 16380 of 2026

SKD Suppliers Private Limited

Versus

**The Superintendent Central CGST, Rishra Division,
Range-II & anr.**

Mr. Pradeep Pandey
Mr. Shuvam Nandy

... for the Petitioner.

Mr. D. N. Roy, Id. G.P.
Ms. Tanusree Ghosh

... for the State

1. Affidavit-of-service filed on behalf of the petitioner in Court today is taken on record.
2. The writ petitioner and the State are represented through their learned counsels.
3. The subject matter of the instant writ petition is the order of rejection dated 15th June, 2026 as passed by the respondent No. 1 authority whereby and whereunder the writ petitioner company's application for registration for GST was not considered favourably.
4. At the time of hearing, learned advocate appearing for the petitioner draws attention of this Court to pages 22 and 24 of the instant writ petition being the copies of the certificate of incorporation of the writ petitioner

company with the Ministry of Corporate Affairs vis-à-vis the trade licence issued in the name of the writ petitioner company by the Rishra Gram Panchayat.

5. It is submitted that from page 48 of the instant writ petition it would reveal that the present writ petitioner company is also registered in the 'shilpa sathi portal'. It is further submitted that on careful perusal of the impugned order dated 15th June, 2026, it would reveal that the respondent authorities, more specifically, the respondent no. 1 authority rejected the prayer for registration of GST on the ground that in the Kolkata Municipal Corporation Portal the details of the writ petitioner company was not found and further it is specifically mentioned that in the said portal that the uploaded trade licence does not match with the Kolkata Municipal Corporation Portal.
6. It is argued that the respondent no. 1 authority has failed to visualize that the certificate of enlistment / trade license has been issued by the Rishra Gram Panchayat and, therefore, the respondent No. 1 authority is supposed to check the relevant Portal of the said Panchayat and not the Portal of the Kolkata Municipal Corporation.
7. Learned advocate appearing for the petitioner further submits that the impugned order dated 15th June, 2026 may be quashed and the respondent no. 1

authority may be directed to issue the GST registration to the writ petitioner as prayed for.

8. Learned Government Pleader representing the State submits before this Court that the respondent no. 1 authority may be directed to consider the prayer of the writ petitioner company in terms of the averments made in the writ petition alongwith all the relevant annexed documents.
9. Considering the entire materials as placed before this Court and having heard the learned advocates appearing for the contending parties, it appears that while passing the order of rejection dated 15th June, 2026, the respondent no. 1 authority for the reason best known to her has checked the Kolkata Municipal Corporation Portal, however, from the materials on record placed before this Court, it would reveal that the writ petitioner company obtained its certificate of enlistment / trade licence from the Rishra Gram Panchayat in the Hooghly district. It further appears that the writ petitioner company was incorporated with the Ministry of Corporate Affairs and the writ petitioner company was also registered with the 'shilpa sathi portal'.
10. In view of the above, the impugned order dated 15th June, 2026 as passed by the respondent no. 1 authority is set aside. The respondent no. 1 authority is directed to consider a copy of the instant writ petition as a representation of the writ petitioner

company and he / she is directed to give a fair chance of hearing to the authorized representative of the petitioner and shall pass a reasoned order in accordance with law on such representation and shall forthwith communicate the same to the writ petitioner company soon after the passing of the reasoned order.

11. The entire exercise as indicated in the foregoing paragraph shall be completed by the respondent no. 1 authority within a period of 30 working days from the date of communication of the server copy of this order together with a copy of the instant writ petition alongwith all necessary annexures.
12. The time limit as fixed by this Court is peremptory and mandatory.
13. With the aforesaid observations and directions, the writ petition being **WPA 16380 of 2026** stands **disposed of**.
14. Liberty is given to the learned advocate on record for the writ petitioner to communicate the server copy of this order to the respondent No. 1 authority who is directed to act on the server copy of this order.
15. Before parting with, it is, however, made clear that while disposing of the writ petition, this Court has not gone into the merits of the application for GST as made by the writ petitioner and, thus, all points are kept open for adjudication by the respondent no. 1 authority.

16. Urgent certified photostat copy of this order, if applied for, shall be given to the parties as expeditiously as possible on compliance of all necessary formalities.

(Partha Sarathi Sen, J.)