

10.04.2026
SI No.10
Ct. No.237

WPA 6667 of 2026

Celebration Blenders & Distilleres Private Limited
-vs-
Assistant Commissioner of CGST & CX, Range-VI,
Burrabazar Division, Kolkata North
Commissionerate and Ors.

Mr. Mainak Bose, Sr. Adv.,
Mr. Akshat Agarwal, Adv.,
Ms. Doyel Dey, Adv.

...for the petitioner

Mr. Vipul Kundalia, Sr. Adv.,
Mr. Tapan Bhanja, Adv.,
Mr. Anindya Kanan, Adv.

...for the respondents

The petitioner seeks directions against the respondent authorities under the Central Goods and Services Tax Act, 2017, to undertake backend technical corrections on the GST Common Portal, thereby enabling the petitioner to opt out of the Quarterly Return Monthly Payment (QRMP) Scheme and to file returns in Forms GSTR-1 and GSTR-3B on a monthly basis from January 2026.

It appears that the petitioner, being a registered person with an aggregate turnover of less than ₹5 crores, had, pursuant to the Notification dated 10 November 2020 issued by the Central Board of Indirect Taxes and Customs (CBIC), opted to furnish returns on a quarterly basis along with monthly payment of tax.

Mr. Mainak Bose, learned senior advocate appearing for the petitioner, submits that the scheme mandates that a registered person must opt out of the said scheme upon its aggregate turnover exceeding ₹5 crores. The procedure for opting out is also prescribed in the Circular issued by the CBIC dated 10 November 2020.

He further submits that the petitioner crossed the prescribed threshold limit in December 2025 and, in terms of the said Circular, was required to opt out with effect from the quarter commencing January 2026.

It is further submitted that the petitioner attempted to opt out through the GST Common Portal; however, the portal did not accept the application and failed to process the petitioner's request. Subsequent representations made before the GST Grievance Redressal Forum remained unaddressed. A further request dated 4 March 2026 for change of return filing mode also remained pending with the GST authorities.

Mr. Vipul Kundalia, learned senior advocate appearing for the GST authorities, refers to paragraph 4.4 of the Circular dated 10 November 2020 and submits that the application to opt out was required to be made on or before 31 January 2026, whereas

the petitioner's application was filed beyond the prescribed period.

He further submits, on the basis of instructions dated 6 April 2026 received from Respondent No. 3 (GSTN authorities), that the petitioner may be migrated from the QRMP Scheme to monthly filing by effecting the necessary backend changes on the Common Portal. However, with regard to the payment of interest and late fees for delayed filing, the authorities maintain that the petitioner must first file the returns along with applicable late fees and interest, and thereafter seek a refund from the concerned Commissionerate, which shall be processed in accordance with law upon submission of an appropriate application.

This Court is of the view that, in the facts and circumstances of the case, the petitioner ought to be permitted to opt out of the QRMP Scheme and to file regular monthly returns in Forms GSTR-1 and GSTR-3B.

In view of the above, the GSTN and the GST authorities are directed to carry out the necessary backend changes on the GST Common Portal to enable the petitioner to opt out of the QRMP Scheme and to migrate the petitioner to monthly filing of Forms GSTR-1 and GSTR-3B with effect from March 2026. The petitioner shall file the requisite returns

along with applicable late fees and interest. The GSTN and the GST authorities shall complete the aforesaid exercise within a period of fourteen (14) days from the date of this order.

The petitioner shall be at liberty to make an application for refund of such amount, which shall be considered by the concerned Commissionerate in accordance with law.

Accordingly, **WPA 6667 of 2026** stands disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the learned advocates for the parties on usual undertakings.

(Kausik Chanda, J.)