

GAHC010000382026



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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/101/2026

MS MORAN SAW MIL
REGISTERED OFFICE AT A.T. ROAD,MORANHAT, P.S AND P.O-MORANHAT,
DISTRICT-DIBRUGARH,ASSAM, PIN-785670. REPRESENTED BY ITS
MANAGING PARTNER SRI ADITYA PRAKASH SAHU.

VERSUS

THE STATE OF ASSAM AND OTHERS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO
THE GOVERNMENT OF ASSAM,DEPARTMENT OF FINANCE AND
TAXATION, DISPUR, ASSAM.

2:THE PRINCIPAL COMMISSIONER
STATE TAX

KAR BHAWAN
G.S ROAD
DISPUR
GUWAHATI-06

3:THE JOINT COMMISSIONER (APPEALS)
STATE TAX
JORHAT
ASSAM

4:THE ASSISTANT COMMISSIONER
OF STATE TAX
SIBSAGAR-03
SIBSAGAR ZONE
ASSAM

Advocate for the Petitioner : MR. R S MISHRA, MS. M DEY,MS B SARMA

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

07.01.2026

Heard Mr. RS Mishra, learned counsel for the petitioner.

This petition is filed putting to challenge the notice dated 22.12.2024 issued to the Bank with a directions to clear the amount stated to be payable by the writ petitioner to the GST Authorities. The learned counsel for the petitioner submits that pursuant to the order in original dated 09.09.2025, an appeal has been filed on 09.12.2025 and the petitioner has also been made payment as is required under Section 107(6) of the CGST/AGST Act, 2017, notwithstanding, that the authorities have proceeded to recover the amount by freezing his bank account. Learned counsel for the petitioner submits as per the provisions of Section 107(6) of the CGST/AGST Act, 2017, once the amount required to be paid as specified under the statute is paid no further recovery ought to be made as is specified under Section 107(7) of the CGST/AGST Act, 2017. It is, therefore, submitted that this recovery sought to be made by freezing the petitioner's bank account is contrary to the provisions of Sections 107(6) and 107(7) of the CGST/AGST Act, 2017.

Mr. B Chowdhury, learned Standing Counsel, Finance and Taxation Department submits that he would like to obtain instructions in this regard.

Although notices are not issued, extra copies be furnished to the learned Standing Counsel, Finance and Taxation Department during the course of the day.

As agreed to by the learned counsel for the parties, list the matter on 09.01.2026.

JUDGE

Comparing Assistant