

GAHC010000512026



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

Case No. : WP(C)/66/2026

SRI RAM ASHISH GUPTA
SON OF LATE CHANDRIKA GUPTA, RESIDENT OF JAYANAGAR TINALI, P.O.
P.S. DULIAJAN, DISTRICT DIBRUGARH, ASSAM- 786602.

VERSUS

THE UNION OF INDIA AND 3 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NEW DELHI-110001.

2: THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE
TAX

GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

3: THE ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
DIBRUGARH DIVISION
C.R. BUILDING
DIBRUGARH
ASSAM- 786003.

4: THE SUPERINTENDENT (TAR)

CENTRAL GOODS AND SERVICE TAX
DIBRUGARH DIVISION- 786003

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

Advocate for the Respondent : DY.S.G.I., SC, GST

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

21.01.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner.

2. Mr. K. Jain, learned counsel appearing on behalf of Mr. S.C. Keyal, learned Standing Counsel, GST on preliminary instructions submits that the show cause notice, order in original and personal hearing letters were also sent to the petitioner prior to issuance of order in original.

3. The learned counsel for the petitioner however, submits that the petitioner did not receive any such documents except the recovery notice dated 01.12.2025.

4. Accordingly, this Court considers it necessary to issue notice returnable within four weeks.

5. Mr. K. Jain, learned counsel appearing on behalf of Mr. S.C. Keyal, learned

Standing Counsel, GST accepts notices for the respondents Nos. 2, 3 & 4; Mr. S.S. Roy, learned CGC appears and accepts notice on behalf of respondent No.1.

6. Since the respondents are duly represented, notices are waived. However, extra copies be furnished, if not already furnished within a period of one week from today.

7. The respondents shall file their affidavit in opposition in the meantime.

8. Interim order, if any passed earlier, will be continued till the next date fixed.

9. Matter be listed after returnable date.

JUDGE

Comparing Assistant