

GAHC010013302024



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

Case No. : WP(C)/2943/2024

M/S RAKIBUL ISLAM AND ANR
A PROPRIETORSHIP FIRM HAVING ITS PRINCIPAL PLACE OF BUSINESS AT
FULERCHAR, SOUTH SALMARA MANKACHAR, FULERCHAR PART-1,
ASSAM- 783135

2: MD. RAKIBUL ISLAM
SON OF SAHAJAHAN MIAH
SOLE PROPRIETOR OF THE PETITIONER NO.

VERSUS

THE UNION OF INDIA AND 5 ORS
MINISTRY OF FINANCE, REPRESENTED BY THE SECRETARY TO THE
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI

2:THE PRINCIPAL COMMISSIONER
CGST CENTRAL EXCISE AND SERVICE TAX
KEDAR ROAD
GST BHAWAN
GUWAHATI
ASSAM

3:THE STATE OF ASSAM
THROUGH THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT
OF ASSAM
MINISTRY OF FINANCE AND TAXATION
KAR BHAWAN
GANESHGURI
GUWAHATI
ASSAM

4:THE PRINCIPAL COMMISSIONER
ASSAM
KAR BHAWAN

G.S.ROAD
DISPUR
GUWAHATI-06

5:THE DEPUTY COMMISSIONER OF STATE TAXES
DHUBRI-1
ASSAM

6:THE SUPERINTENDENT OF STATE TAXES
DHUBRI-1
ASSA

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : DY.S.G.I.

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

10.06.2024

Heard Ms. N. Gogoi, learned counsel for the petitioner. Also heard Dr. B.N. Gogoi, learned Standing Counsel, GST for the respondent nos. 1 & 2 and Mr. B. Gogoi, learned Standing Counsel, Finance and Taxation Department for the respondent nos. 3 to 6.

This writ petition is filed by the petitioner praying for setting aside the impugned order dated 10.08.2023 passed by the Deputy Commissioner, Dhubri-I and the cancellation of the GST registration vide the impugned order dated 24.05.2023. Learned counsel for the petitioner submits that the cancellation was on the ground that the Registration is fake and the Input Tax Credit (ITC) was availed without actual supply of goods. Learned counsel for the petitioner

submits that the said findings are contrary to the documents available on record and whatever extra ITC which was claimed from the petitioner, the petitioner was willing to refund the same as is reflected in the reply dated 30.05.2023 to the show-cause notice issued on 20.05.2023. However, without considering the same the registration has been cancelled.

Mr. B. Gogoi, learned Standing Counsel, Finance and Taxation Department submits that he would like to obtain required instructions in the matter and therefore, prays that the matter be listed after 2 (two) weeks.

Extra copies of the petition be served to the respective learned Standing Counsel to obtain required instructions by the next date fixed.

Accordingly, list the matter on 26.06.2024.

JUDGE

Comparing Assistant