

GAHC010018312026



2026:GAU-AS:4810

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

**Case No. : WP(C)/1606/2026**

M/S RAMESWAR STEELS  
A PARTNERSHIP FIRM INCORPORATED UNDER THE PARTNERSHIP ACT,  
1932 AND HAVING OFFICE AT LAL BUNGLOW ROAD, TINSUKIA, ASSAM,  
-786125, REPRESENTED BY ONE OF ITS PARTNERS NAMELY MUKESH  
PRITHANI, S/O SRI RAJ KUMAR, PRITHANI, AGED 49 YEARS, DM LOHIA  
ROAD, TINSUKIA, ASSAM, PIN- 786125

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVT  
OF ASSAM, FINANCE (TAXATION) DEPARTMENT, DISPUR, ASSAM

2:THE PRINCIPAL COMMISSIONER  
STATE GST  
KAR BHAWAN  
DISPUR  
GUWAHATI  
ASSAM

3:THE ASSISTANT COMMISSIONER OF STATE TAX  
APEX GST AUDIT CELL  
GUWAHATI  
ASSAM

4:THE UNION OF INDIA  
MINISTRY OF FINANCE  
REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE  
GOVT OF INDIA  
NEW DELHI

5:ASSISTANT COMMISSIONER OF CGST

TINSUKIA DIVISION  
TINSUKIA  
ASSA

Advocate for the petitioner(s): Ms. N Hawelia

Advocate for the respondent(s): Mr. B Gogoi, Addl. AG, Assam &  
Standing Counsel Finance and Taxation  
Dept.  
Mr. SK Medhi, CGC

**B E F O R E**  
**HON'BLE MR. JUSTICE DEVASHIS BARUAH**  
**ORDER**

**01.04.2026**

Heard Ms. N Hawelia, the learned counsel appearing on behalf of the petitioner. I have also heard Mr. B Gogoi, the learned Addl. AG, Assam who appears on behalf of the respondent Nos.1, 2 and 3; Mr. SK Medhi, the learned counsel who appears on behalf of the respondent No.4 and Mr. SC Keyal, the learned counsel who appears on behalf of the respondent No.5.

2. The present writ petition has been filed by the petitioner assailing the order dated 30.12.2025 passed by the respondent No.3 in exercise of jurisdiction under Section 73 of the Assam Goods and Service Tax Act, 2017 (for short, '*the Act of 2017*').

3. The grievance of the petitioner for approaching this Court by invoking the extraordinary jurisdiction under Article 226 of the Constitution is that there was no proper notice issued under Section 73 of the Act of 2017 and it was only on the basis of a summary of a show cause notice issued under DRC-01 proceedings under Section 73 of the Act of 2017 was initiated and concluded.

4. This Court had duly perused the summary of the show cause notice issued on

26.09.2025 for the financial year 2021-22 and a perusal thereof reveals that there were 2(two) documents which have been enclosed, one of which is the show cause notice. The said show cause notice is at Annexure-V to the writ petition.

5. This Court has also noticed that the petitioner was afforded an opportunity to submit a reply to the said show cause notice and the petitioner had duly submitted a reply on 11.10.2025, wherein nothing has been mentioned that the petitioner could not understand the purport of the show cause notice which was issued to the petitioner on 26.09.2025. Thereupon, the order was passed by the respondent No.3 on 30.12.2025.

6. Taking into account that there is no violation either to the *Principles of Natural Justice* or the statutory mandate of the Act of 2017 and the Rules framed therein, this Court does not find the present case to be a fit case to be entertained under Article 226 of the Constitution taking into account that the petitioner has an alternative and efficacious remedy provided under Section 107 of the Act of 2017.

7. This Court further takes note of that the instant writ petition was filed on 30.01.2026 and taking into account that the petitioner have been *bona fidely* pursuing the present proceedings, this Court observes that the period from 30.01.2026 till date be excluded while computing the period of limitation for filing an appeal under Section 107 of the Act of 2017.

8. Writ petition accordingly, stands disposed of.

9. Interim order passed earlier stands vacated.

**JUDGE**

**Comparing Assistant**