

GAHC010066092026



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

Case No. : WP(C)/1894/2026

GAURANGA GHOSH AND ANR
S/O LATE SAMAR GHOSH, R/O GAR- ALI, WARD NO.8, OPPOSITE
CANARA BANK, DISTRICT- JORHAT, ASSAM- 782001 AMND PROPRIETOR
OF THE PETITIONER NO. 2 FIRM

2: M/S SAI MOBILE STORE
A PROPRIETORSHIP FIRM HAVING ITS ADDRESS AT OPP. UBI
GAR- ALI
JORHAT
ASSAM- 785001 AND REPRESENTED BY ITS PROPRIETOR WHO IS THE
PETITIONER NO. 1 ON THE INSTANT CASE

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI- 110001

2:THE PRINCIPAL COMMISSIONER
CGST AND CENTRAL EXCISE ASSAM
5TH FLOOR
GST BHAVAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001

3:THE ADDITIONAL COMMISSIONER (APPEALS)
CGST. C. EX. AND CUSTOMS
GUWAHATI 3RD FLOOR
GST BHAVAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001

4:THE SUPERINTENDENT (TAR)
CGST AND CE
JORHAT
AKSHAY APARTMENT
STATION GODOWN ROAD
JORHAT- 7850001
ASSAM.

5:THE SUPERINTENDENT
CGST
JORHAT RANGE-I
STATION GODOWN ROAD
JORHAT- 7850001
ASSAM

For the Petitioner(s) : Mr. N. N. Dutta, Advocate

For the Respondent(s) : Mr. S. S. Roy, CGC
: Mr. S. Chetia, Standing Counsel

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 06.04.2026

Issue notice making it returnable on 04.05.2026.

2. Mr. S. S. Roy, the learned CGC accepts notice on behalf of the Respondent No.1 and Mr. S. Chetia, the learned Standing counsel accepts notice on behalf of the Respondent Nos. 2 to 5.
3. As the Respondents are duly represented, extra copies of the writ petition be served upon them during the course of the day.
4. The Petitioners herein are aggrieved by the order dated

28.04.2025 passed by the Additional Commissioner (Appeals) whereby the appeal was dismissed for non-compliance to Section 107(4) of the Central Goods and Service Tax Act, 2017 read with Section 107(6) of the said Act.

5. The learned counsel appearing on behalf of the Petitioners submits that the defects in question were curable in nature and as such the Appellate Authority ought to have granted opportunity to the Petitioners to cure such defects before dismissing the said appeal.

6. The Respondents herein are directed to bring on record their stand by filing their affidavits on or before 24.04.2026.

7. List accordingly.

8. On the next date, an attempt shall be made to dispose of the writ petition. In the circumstances, the writ petition cannot be disposed of, this Court may consider whether there is a necessity to pass interim directions.

JUDGE

Comparing Assistant