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

Case No. : WP(C)/2154/2026

M/S MITTAL COAL TRADERS AND ANR
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT NA, KAMARKUCHI, SONAPUR, KAMRUP (METROPOLITAN), ASSAM, PIN-782402.

2: RAJESH KUMAR MITTAL
PROPRIETOR OF THE PETITIONER 1 FIRM AGED ABOUT 52 YEARS
RESIDENCE AT NA
KAMARKUCHI
SONAPUR
KAMRUP (METROPOLITAN)
ASSAM-782402

VERSUS

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

2:THE PRINCIPAL COMMISSIONER

CGST AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM.

3:THE ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
NAGAON AUDIT CIRCLE
GST BHAWAN
KEDAR ROAD
MACHKHOWA

ASSAM-781001.

4:THE ASSISTANT COMMISSIONER

CGST
GUWAHATI DIVISION-II
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM

Advocate for the Petitioner : MS. M L GOPE, MS S SARKAR,MR S K SAHA,MS. N HAWELIA

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

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

24.04.2026

Heard Ms. N. Hawelia, learned counsel for the petitioners, who have put to challenge a Show Cause Notice dated 13.03.2026 issued by the Assistant Commissioner, CGST, Nagaon.

Amongst others, the primary grounds of challenge is that the Show Cause pertains to 3 financial years which is not permissible in law. It is additionally contended that though the notice has been said to be issued under Section 74 (1) of the CGST Act, 2017, the ingredients of the said section are not fulfilled and therefore, there is error of jurisdiction.

The learned counsel has also placed before this Court a recent order dated 17.04.2026 of the Hon’ble Bombay High Court (Division Bench) wherein after noticing the diverse views on the aspect of consolidated notices, the matter has been referred to the Full Bench.

Let notice be issued, returnable on 25.05.2026.

Dr. B.N. Gogoai, learned CGC accepts notice on behalf of all the respondents.

Let extra copies be served upon him during the course of the day.

The learned counsel for the petitioner prays for an interim order and has also submitted that interims orders have been passed in similar matters including WP(C)/5671/2025 and WP(C)/20/2026.

Considering the above, it is directed that till the returnable date, the respondent authorities shall not take any further / coercive action *qua* the impugned Show Cause Notice dated 13.03.2026.

Since this order has been passed at the motion stage, the same would be reconsidered on the returnable date after receipt of appropriate instructions.

JUDGE

Comparing Assistant