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

Case No. : WP(C)/2900/2026

M/S ABALA AUTO AGENCY
A PROPRIETORSHIP FIRM AND HAVING THEIR PLACE OF BUSINESS AT
HOWLY ROAD, PATHSHALA, BARPETA- 781325 AND REPRESENTED BY ITS
PROPRIETOR- SRI NABA KUMAR TALUKDAR, AGED ABOUT 54 YEARS,
SON OF BIPIN CHANDRA TALUKDAR, R/O HOWLY ROAD, PATHSALA,
BARPETA, ASSAM- 781325

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER
GOODS AND SERVICES TAX AND CENTRAL EXCISE
GUWAHATI
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWHATI- 781001

3:THE DEPUTY DIRECTOR
DGGI
GUWAHATI ZONAL UNIT
HOUSE NO. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPP. SRIMANTA SANKARDEVA KALAKSHETRA
P.O.- PANJABARI
GUWAHATI-781037

4:THE ASSISTANT COMMISSIONER OF GST AND SERVICE TAX
DIVISION-I
GUWAHATI ROOM NO. 213

GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 78100

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

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

**BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE**

ORDER

Date : 03.06.2026

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

Challenge made in this writ petition is to the Order-In-Original dated 10.10.2025, confirming the payment of Rs. 1,58,64,297/- (Rupees One Crore Fifty-Eight Lakhs Sixty-Four Thousand Two Hundred Ninety-Seven only) towards tax with applicable penalty by clubbing multiple financial years, i.e. 2017-18 to 2019-20, on the ground that the same violates the provisions of Section 74 of the CGST Act, 2017.

Issue notice, returnable by 4 (four) weeks.

As Mr. K. Jain, learned counsel appearing on behalf of Mr. S. C. Keyal, learned Standing Counsel, CGST, enters appearance and accepts notice on behalf of the respondent Nos. 1 to 4, no formal notice need be issued to the respondents. However, requisite extra-copies of the writ petition along with the documents appended thereto be furnished to him during the course of the day.

List the matter **after 4 (four) weeks**.

Considering that interim protection has been granted in a similar matter, it is directed that no coercive action shall be taken against the petitioner till the returnable date.

JUDGE

Comparing Assistant