

GAHC010093742022



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

Case No. : WP(C)/3260/2022

SHREE GAUTAM CONSTRUCTION COMPANY LTD AND ANR
4TH FLOOR, AMAZE SHOPPING MALL A.T. ROAD, OPPOSITE PAN BAZAR
OVER BRIDGE, PALTAN BAZAR, GUWAHATI-1 REP. BY ITS DIRECTOR
CHAIN ROOP BAID

2: CHAIN ROOP BAID
S/O LT. JAWARI LAL BAID
R/O PRAKRITI PALM
SHAKTIGARH PATH
G.S. ROAD
GUWAHATI-781005 DIST. KAMRUP (M) ASSA

VERSUS

THE UNION OF INDIA AND 2 ORS
REP. BY ITS SECRETARY TO THE GOVT. OF INDIA DEPTT. OF GENERAL
SERVICE TAXES, NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER OF GST AND CENTRAL EXCISE
GST AND CENTRAL EXCISE COMMISSIONERATE
GUWAHATI GST BHAWAN KEDAR ROAD
MACHKHOWA
GUWAHATI-1 DIST. KAMRUP (M) ASSAM

3:THE ADDITIONAL DIRECTOR GENERAL OF DIRECTORATE GENERAL OF
GOODS AND SERVICE TAX INTELLIGENCE
GUWAHATI
H. NO. 04 BY LANE 2 RAJGARH MAIN ROAD
P.O. SILPUKHURI
CHANDMARI
GUWAHATI ASSAM-78100

Advocate for the Petitioner : MR. K N CHOUDHURY

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

**BEFORE
HONOURABLE MR. JUSTICE ACHINTYA MALLA BUJOR BARUA**

ORDER

Date : 20.05.2022

Adjourned on the prayer of Mr. S C Keyal, learned Standing Counsel for the GST.

The petitioner assessee claims exemption by claiming that the particular service rendered by them is exempted from payment of service tax.

Once the said stand is taken, it is incumbent on the assessing authorities to arrive at a satisfaction by its order of assessment that either the petitioner is not providing the service as claimed for or the service provided is not exempted under the law.

The respondents may point out the precise paragraph or sentence in the order impugned as to whether the said conclusion was arrived at.

Till the next date, no coercive action shall be taken against the petitioner.

List for further consideration on 31.05.2022.

JUDGE

Comparing Assistant