

GAHC010095992026



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

Case No. : WP(C)/2864/2026

M/S MAA KARNI TRADERS AND ANR
A PROPRIETORSHIP FIRM WITH ITS PROPRIETOR AS SRI TRILOKINATH
SHIVKARAN MAURYA AND HAVING ITS OFFICE AND PLACE OF BUSINESS
SITUATED AT DHUBRI, DIST. DHUBRI, ASSAM, REPRESENTED BY SRI
DINANATH MAURYA AGED ABOUT 62 YEARS, S/OLATE SIVKARAN
MAURYA R/O BAWRI COMPLEX, 1ST FLOOR, ATHGAON, GHY- 781001.

2: SRI TRILOKNATH SHIVKARAN MAURYA
S/O LATE SHIVKARAN MAURYA
R/O CHARMAIN ROAD
DHUBRI
ASSAM

VERSUS

THE UNION OF INDIA AND 2 ORS.
THROUGH THE FINANCE SECRETARY, MINISTRY OF FINANCE, HAVING
HIS OFFICE AT NORTH BLOCK, NEW DELHI-110001.

2:THE SUPERINTENDENT

CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
RANGE- DHUBRI
OFFICE OF THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
RANGE- DHUBRI
GST BHAWAN
KITING ROAD
WARD NO. 01
DHUBRI-783301.

3:THE ADDITIONAL COMMISSIONER (APPEALS)

CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS 3RD FLOOR GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
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, GST

BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE

ORDER

Date : 03.06.2026

Heard Ms. N. Hawelia, learned counsel for the petitioner.

Challenge made in this writ petition is to the original-in-order dated 08.12.2025 passed by the Superintendent, CGST, Central Excise Dhubri Range, Bongaigaon Division, Assam and the Order-in-appeal dated 13.03.2026 passed by the Additional Commissioner (Appeals) by which a payment of Rs.31,48,488/- is sought to be levied on the petitioner on the ground of the Superintendent, having no jurisdiction.

Issue notice, returnable by 4 (four) weeks.

Since Mr. A. Dutta, learned CGC has entered appearance and accepted notice on behalf of respondent No.1 and Mr. T. Taku, learned counsel appears on behalf of Mr. B.N. Gogoi, learned Standing Counsel, CGST has accepted notice on behalf of the respondents No. 2 and 3, no formal notice is required to be issued to the said respondents.

However, requisite extra copy of the writ petition be furnished to the learned counsel for the respondents within 3 (three) days from today.

Considering that the Superintendent, Dhubri Range prima facie appears to be not the competent authority in terms of the Circular dated 09.02.2018 and 27.10.2025, till the returnable date, no coercive action shall be taken against the petitioner.

List after 4 (four) weeks.

JUDGE

Comparing Assistant