

GAHC010097152026



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

Case No. : WP(C)/2878/2026

MS KUMAR ENTERPRISE AND ANR
A PROPRIETORSHIP FIRM WITH ITS PROPRIETOR AS SMT BABITA DEVI
MAURYA AND HAVING ITS OFFICE AND PLACE OF BUSINESS SITUATED
AT DHUBRI, DIST. DHUBRI, ASSAM REPRESENTED BY SI DINANATH
MAURYA, AGED ABOUT 62 YEAS, S/O LATE SIVKARAN MAURYA, R/O
BAWNI COMPLEX, 1ST FLOOR, ATHGAON, GUWAHATI 781001

2: SMT BABITA DEVI MAURYA
W/O SI TRILOKINATH MAURYA
AGED ABOUT 51 YEAS
R/O CHAIRMAN ROAD
DHUBRI
ASSAM

VERSUS

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

2:THE SUPERINTENDENT

CENTAL GOODS AND SERVICE TAX AND CENTAL EXCISE
ANGE DHUBI
OFFICE OF THE SUPERINTENDENT
CENTAL GOODS AND SERVICE TAX AND CENTAL EXCISE
RANGE DHUBI
GST BHAWAN
KITING ROAD
WAD NO 01
DHUBRI 783301

3:THE ADDL. 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, CGST

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 12.03.2026 passed by the Additional Commissioner (Appeals) Guwahati, by which a payment of Rs.21,02,190/- 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