

GAHC010097202026



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

Case No. : WP(C)/2880/2026

M/S MAA KAMAKHYA TRADERS AND ANR
A PROPRIETORSHIP FIRM WITH PROPRIETOR AS SMT. ASHADEVI
DINANATH 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/O LATE SIVKARAN
MAURYA, R/O BAWRI COMPLEX, 1ST FLOOR, ATHGAON, GHY-781001.

2: SMT. ASHADEVI DINANATH MAURYA
W/O SRI DINANATH SHIKARAN MAURYA R/O CHARMAIN ROAD
DHUBRI
ASSAM

VERSUS

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

2:THE SUPERINTENDENT

CENTRAL GOODS AND SERVICE TAX
AND CENTRAL EXCISE
RANGE-IF
OFFICE OF THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE RANGE 1F
GUWAHATI DISVISION
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI - 781001
ASSAM

3:THE ADDITIONAL COMMISSIONER (APPEALS)
CENTRAL GOODS AND SERVICE TAX

CENTRAL EXCISE AND CUSTOMS 3RD FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
ASSA

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 15.09.2025 passed by the Superintendent, CGST, Central Excise Range-IF Guwahati Division, Assam and the Order-in-appeal dated 13.03.2026 passed by the Additional Commissioner (Appeals) Guwahati, Assam by which payment of Rs.21,49,922/- 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