

GAHC010101582026



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

Case No. : WP(C)/2761/2026

T F B (INDIA),
A PARTNERSHIP FIRM, HAVING ITS REGISTERED OFFICE AT UPARHALI
PALASHBARI LINK ROAD, P.O. UPARHALI, P.S.-PALASHBARI, DISTRICT-
KAMRUP, ASSAM-781122, REPRESENTED BY ONE OF ITS PARTNERS SMTI.
PRIYANKA SARAWGI, WIFE OF SRI SUMIT KUMAR SARAWGI, RESIDENT
OF 6TH FLOOR, SUBHAM CLASSIC, AMBIKAGIRI NAGAR, ZOO ROAD,
KAMRUP METRO, GUWAHATI, ASSAM-781024.

VERSUS

THE STATE OF ASSAM AND 2 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO
GOVERNMENT OF ASSAM, DEPARTMENT OF FINANCE AND TAXATION,
DISPUR, ASSAM.

2:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI - 781006.

3:THE ASSISTANT COMMISSIONER OF STATE TAX
CIRCLE-GUWAHATI-B1
ZONE AND UNIT- GUWAHATI-B KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

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

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY
ORDER**

29.05.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner and Mr. B. Gogoi, learned Standing Counsel, Finance & Taxation Department for all the respondents.

It is the case of the petitioner that a Summary of Show Cause Notice under Rule 100[2] and Rule 142[1][a] of the GST Rules in FORM GST DRC-01 was issued, without a Show Cause Notice under Section 73[1] of the GST Act, for the Financial Year :- 2017-2018 vide Reference no. ZD180923012112T. It is the further contention of the petitioner that on 22.01.2024, he submitted FORM GST DRC-06 seeking additional thirty days' time to provide the documents and a reply to the Show Cause Notice and had also sought for a date for personal hearing. When the petitioner tried to find out the present status of the proceeding on 19.05.2026, the status was shown as 'Reply furnished, pending order by tax officer' in the portal. When the petitioner enquired further with the respondent no. 3, the petitioner learnt that a Summary of the Order dated 15.12.2023 in FORM GST DRC-07 in Reference no. ZD1812230222510 was shown to be uploaded in the portal without there being an Order under Section 73[9] of the GST Act.

Mr. Gogoi, learned Standing Counsel, Finance & Taxation Department, while raising a point of maintainability of the writ petition, has sought for a week's time to obtain detail instructions in the matter.

In view of the submission of Mr. Gogoi, let the case be listed again on 08.06.2026 in the motion column.

Mr. Mishra shall furnish an extra copy of the writ petition along with annexure to Mr. Gogoi during the course of the day to enable him to obtain the instructions.

Till the next date of listing, there shall not be any coercive action against the petitioner in terms of the Summary of the Order dated 15.12.2023.

JUDGE

Comparing Assistant