

GAHC010103202026



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

Case No. : WP(C)/2831/2026

M/S GOGOI ENTERPRISE
A PROPRIETORSHIP CONCERN, HAVING ITS REGISTERED OFFICE AT
WARD NO 4, P.O AND P.S - SARUPATHAR TOWN, DISTRICT - GOLAGHAT,
PIN - 785601, IN THE STATE OF ASSAM, CARRYING ON THE BUSINESS OF
AUTHORISED SUB-DEALER OF M/S HERO MOTORCORP LTD.
REPRESENTED BY ITS PROPRIETOR SRI PRADEEP GOGOI, AGED ABOUT
51 YEARS.

VERSUS

UNION OF INDIA AND ORS
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE TO THE GOVT. OF
INDIA, ROOM NO 66-A, NORTH BLOCK, PARLIAMENT HOUSE, NEW
DELHI-1100 01, REPRESENTED BY THE JOINT SECRETARY TO THE
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, NEW DELHI - 110001.

2:THE PR. CHIEF COMMISSIONER
CGST AND C.EX AND SERVICE TAX
GUWAHATI. GST BHAWAN
(5TH FLOOR)
MACHKHOWA
KEDAR ROAD
GUWAHATI
KAMRUP METRO
PIN -781001
ASSAM

3:THE COMMISSIONER OF CGST AND C.EXCISE
DIBRUGARH
F. LANE
MILAN NAGAR
DIBRUGARH

P.O.- C.R. BUILDING
DIBRUGARH - 786003
ASSAM.

4:THE ASSTT. COMMISSIONER OF CGST - DIBRUGARH
AUDIT CIRCLE - II
DIBRUGARH
ASSAM
MANDIR ROAD
BOIRAGIMATH
DIBRUGARH
PIN-786003
ASSAM.

5:THE SUPERINTENDENT
CGST
GOLAGHAT RANGE - II
GOLAGHAT
ASSAM
JAGAT GOSWAMI PATH
OPPOSITE - LIFE LINE HOSPITAL
GOLAGHAT
ASSAM
PIN - 785621

Advocate for the Petitioner : MR. D SAHU, MS M GOGOI,MR. R S MISHRA

Advocate for the Respondent : DY.S.G.I., SC, GST

**BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE**

ORDER

Date : 03.06.2026

Heard Mr. D. Sahu, learned counsel for the petitioner.

Challenge made in this writ petition is to the Show Cause Notice dated 26.12.2022, the Order-in-Original dated 18.12.2023, as well as the Recovery

Notice dated 07.04.2026, issued by the respondent authorities of CGST for recovery of Rs. 16,95,769/- alleging availment of excess Input Tax Credit during the period from December, 2017 to March, 2018.

It is the case of the petitioner that the respondent authorities have initiated parallel proceedings of demand and the audit. When the audit is under process, no action could have been initiated by the respondent authorities. Be that as it may, the audit has been completed and the petitioner has accepted, which has been brought to the notice of the respondent authorities. However, by the impugned Recovery Notice dated 07.04.2026, by way of reminder, the respondent authorities have sought to recover Rs. 16,95,769/- on the basis of the Order-in-Original dated 18.12.2023.

Issue notice, returnable by 4 (four) weeks.

Since Mr. A. Dutta, learned Central Government Counsel, enters appearance and accepts notice on behalf of respondent No. 1, no formal notice need be issued to the said respondent. However, requisite extra-copies of the petition be served to him during the course of the day.

Learned counsel for the petitioner to take steps for service of notice upon respondent Nos. 2, 3, 4 & 5 through speed post as well as through usual process within 3 (three) working days from today.

Having considered that in terms of Section 65 of the CGST Act, 2017, the authorities have already completed the audit which has been accepted by the

petitioner on 18.06.2024, till the next date, no coercive action shall be taken against the petitioner.

List the matter after 4 (four) weeks.

JUDGE

Comparing Assistant