

GAHC010110002026



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

**Case No. : WP(C)/2911/2026**

ASSAM CRICKET ASSOCIATION  
HAVING ITS OFFICE AT ACA STADIUM BARSAPARA GUWAHATI-781018,  
DISTRICT- KAMRUP METRO, ASSAM. REPRESENTED BY ITS SECRETARY,  
C/O- OFFICE OF THE ASSAM CRICKET ASSOCIATION HAVING ITS OFFICE  
AT ACA STADIUM BARSAPARA, GUWAHATI-781018, DISTRICT. KAMRUP  
METRO, ASSAM.

VERSUS

THE UNION OF INDIA AND 5 ORS  
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO. 66,  
NORTH BLOCK, NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
1ST FLOOR TOWER NBCC  
PLAZA-1  
SECTOR 5  
PUSHP VIHAR  
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL

5TH FLOOR  
TOWER-II  
JEEVAN BHARATI BUILDING  
JANPATH ROAD  
CONNAUGHT PALACE  
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICES  
TAX AND CENTRAL EXCISE AND CUSTOMS  
5TH FLOOR  
GST BHAWAN

KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001.

5:THE ASSISTANT COMMISSIONER GST AND CENTRAL EXCISE  
DIVISION-I GUWAHATI COMMISSIONERATE  
GST BHAWAN  
ROOM NO. 213  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001  
ASSAM.

6:THE SUPERINTENDENT  
O/O ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE  
DIVISION-I  
RANGE IA  
GUWAHATI-781001  
ASSA

**Advocate for the Petitioner** : MR. B GOGOI, MS. RUKMINI BARUA,MS. PADMINI BARUA

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

**BEFORE**  
**HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 03.06.2026**

Heard Mr. B. Gogoi, learned counsel for the petitioner.

By filing this writ petition, the petitioner challenges the Notification No. 56/2023-Central Tax dated 28.12.2023 issued by the Director, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, whereby the time limit specified under sub-section (10) of Section 73 of the Central Goods and Services Tax Act, 2017 for issuance of

orders under sub-section (9) thereof was extended, on the ground that such extension could not have been granted in exercise of powers under Section 168A of the said Act in the absence of any force majeure situation as contemplated therein.

The petitioner also challenges the consequential Order-in-Original dated 26.08.2024, whereby the liability towards GST for the financial year 2019–20 amounting to Rs. 37,19,719/- (Rupees Thirty-Seven Lakhs Nineteen Thousand Seven Hundred Nineteen only), along with applicable interest and penalty, has been confirmed.

Issue notice, returnable by 4 (four) weeks.

As Ms. B. Sarma, learned CGC and Mr. K. Jain, learned counsel appearing on behalf of Mr. S. C. Keyal, learned Standing Counsel, CGST, enters appearance and accepts notice on behalf of all the respondent, no formal notice need be issued. However, requisite extra-copies of the writ petition along with the documents appended thereto be furnished to them during the course of the day.

List the matter **after 4 (four) weeks.**

Considering the submissions of the learned counsel for the parties and also considering that a similar matter is pending before the Hon'ble Supreme Court as well as before the Division Bench of this Court, till the returnable date, no coercive action shall be taken against the petitioner.

**JUDGE**

**Comparing Assistant**