

GAHC010111822026



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

Case No. : WP(C)/2983/2026

M/S MANABARRIE TEA COMPANY LIMITED
, A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE
COMPANIES ACT, HAVING ITS REGISTERED OFFICE AT KACHARIGAON
TEA ESTATE FACTORY, KACHARIGAON ROAD, RANGAPARA, DISTRICT
SONITPUR, ASSAM, PIN- 784505, BEARING GSTIN NO. 18AABCM8412A1ZW,
REPRESENTED BY ONE OF ITS DIRECTOR

VERSUS

THE STATE OF ASSAM AND 2 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY, FINANCE
(TAXATION) DEPARTMENT, DISPUR, GUWAHATI- 781006.

2: THE COMMISSIONER OF STATE TAX

ASSAM
KAR BHAWAN
DISPUR
GUWAHATI-781006.

3: THE DEPUTY COMMISSIONER OF STATE TAX

TEZPUR- 5
TEZPUR
ASSAM

Advocate for the Petitioner : MR S K AGARWAL, M AGARWAL

Advocate for the Respondent : SC, GST,

**BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE**

ORDER

Date : 08.06.2026

Heard Mr. S. K. Agarwal, learned counsel for the petitioner.

Challenge made in this writ petition is to the Summary Show Cause Notice in Form GST DRC-01 dated 26.12.2023 and the impugned Order dated 08.04.2024 by the Assistant Commissioner of State Tax, Tezpur, Assam, whereby a total demand of ₹44,50,619/- (Rupees Forty-Four Lakhs Fifty Thousand Six Hundred and Nineteen only) under the CGST, AGST and IGST Acts has been raised against the petitioner company for the financial year 2018-19, on the ground that no statutory Show Cause Notice, as mandated under Section 73(1) of the AGST Act, was issued to the petitioner.

Issue notice, returnable by 2 (two) weeks.

As Mr. B. Gogoi, learned Additional Advocate General has entered appearance and accepted notice on behalf of all the respondents, no formal notice need be issued. However, requisite extra copies of the writ petition along with the documents appended thereto be furnished to him during the course of the day.

Considering the submission of the learned counsel for the petitioner that no notice, as mandated under Section 73(1) of the AGST Act, 2017, was issued to the petitioner prior to passing of the impugned order dated 08.04.2024, Mr. B. Gogoi, learned Additional Advocate General, Assam, is directed to obtain instructions in the matter.

List the matter on **24.06.2026** along with WP(C) No. 2761/2026.

Till the next returnable date, no coercive steps shall be taken against the petitioner pursuant to the impugned order dated 08.04.2024 and the consequential Form GST DRC-07 issued pursuant thereto.

JUDGE

Comparing Assistant