

GAHC010115542026



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

**Case No. : WP(C)/3101/2026**

SRI RAJESH JAIN  
SON OF SRI KAPOOR CHAND JAIN, RESIDENT OF KEDAR ROAD, FANCY  
BAZAR, KAMRUP (M), GUWAHATI, ASSAM 781001.

VERSUS

THE STATE OF ASSAM AND 2 ORS  
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE  
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  
GUWAHATI-B-8  
ZONE-B  
KAR BHAWAN  
G.S. ROAD  
DISPUR  
GUWAHATI 781006  
ASSAM

**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 KARDAK ETE**

**ORDER**

**Date : 12.06.2026**

Heard Mr. R.S. Mishra, learned counsel for the petitioner.

2. Challenge made in this writ petition is to the summary of show-cause notice in the Form of GST DRC- 01 dated 29.11.2024 for the Financial year 2020-2021 and the order dated 24.02.2025 passed by the Assistant Commissioner of State Tax, Guwahati, whereby, the demand of Rs.11,16,806.76/- is raised on the petitioner.

Issue notice, returnable by 4 (four) weeks.

3. Since Mr. B. Choudhury, learned Standing Counsel, Finance & Taxation Department has entered appearance and accepted notice on behalf of all the respondents, no formal notice is required to be issued to the said respondents.

4. However, requisite extra copies of the writ petition be furnished to the learned counsel for the respondents within 3 (three) working days from today.

5. Considering that the demand appears to have been raised *prima facie* without issuance of a show-cause notice under Section 73(1) of the CGST Act, 2017, till the returnable date, no coercive action shall be taken against the petitioner.

**JUDGE**

**Comparing Assistant**