

GAHC010115662023



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

Case No. : WP(C)/3085/2023

M/S EASTERN GAS AND ASSOCIATES
A PARTNERSHIP FIRM REGISTERED UNDER THE PARTNERSHIP ACT, 1932
AND HAVING ITS PLACE OF BUSINESS AT BAMUNIMAIDAN, KAMRUP (M),
GUWAHATI-781021 ASSAM

VERSUS

THE UNION OF INDIA AND 2 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI-110001

2:THE COMMISSIONER OF TAXES
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
GUWAHATI-01
ASSAM

3:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GUWAHATI
GST BHAWAN
KEDAR ROAD
GUWAHATI
ASSA

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : SC, GST

**BEFORE
HONOURABLE MR. JUSTICE KALYAN RAI SURANA**

ORDER

Date : 21.07.2023

Heard Ms. N. Hawelia, learned counsel for the petitioner. Also heard Dr. B.N. Gogoi, learned standing counsel for the CGST, appearing for all the respondents.

2. The legality of the show cause notice dated 18.10.2019 and the adjudicatory order in original-cum-demand dated 17.05.2022, passed by the respondent no.3 for the period relating to 2014-15 is questioned in this writ petition filed under Article 226 of the Constitution of India.

3. Issue notice including notice on the prayer for interim relief returnable in 4 (four) weeks.

4. Requisite extra copies of the writ petition be furnished to the learned departmental counsel in course of the day.

5. Heard both sides on the prayer for interim relief.

6. On the projection made by the learned counsel for the petitioner that the financial year 2014-15 ended on 31.03.2015, and the 30 months' time to issue show-cause notice otherwise expired on 30.10.2017, but the show-cause notice was issued on 18.10.2019, which was disposed of on 17.05.2022, beyond the period prescribed under sub section 4(B) of section 73 of the Finance Act, 1994, till the next returnable date, the Court is inclined to provide that no coercive action shall be taken against the petitioners in respect of the order in original-cum-demand dated 17.05.2022.

7. The issue of alternative remedy available to the petitioner by way of

appeal is kept open for hearing on the next date of listing.

8. List after 4 (four) weeks.

JUDGE

Comparing Assistant