

GAHC010118782026



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

Case No. : WP(C)/3239/2026

M/S ABUL HOSSAIN AND ANR
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT MAHISHA PART-I,
GAURIPUR, ASSAM-783331, REPRESENTED BY ITS PROPRIETOR ABUL
HOSSAIN, R/O MAHISHA PART-I, GAURIPUR, DHUBRI.

2: ABUL HOSSAIN
R/O- VILL.- MAHISHA PART-I
P.O. AND P.S. GAURIPUR, DIST. DHUBRI
ASSAM, PIN- 783331

VERSUS

THE UNION OF INDIA AND 2 ORS
MINISTRY OF FINANCE, REPRESENTED BY THE SECRETARY TO THE
MINISTRY OF FINANCE, GOVT. OF INDIA, NEW DELHI.

2: THE PRINCIPAL COMMISSIONER
CGST AND CENTRAL EXCISE
GST BHAWAN, KEDAR ROAD, MACHKHOWA, GUWAHATI, ASSAM.

3: THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE
BONGAIGAON DIVISION, DHUBRI, ASSAM

Advocate for the Petitioner : MS. N GOGOI, MS K GOGOI

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

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI
ORDER

22.06.2026

Heard Ms. N. Gogoi, learned counsel for the petitioner, who is aggrieved by
an order in original dated 12.03.2024 passed by the Assistant Commissioner,

GST and Central Excise, Bongaigaon Division demanding an amount of Rs.2,52,397/- along with interest and penalty for the financial year 2015-16. It is submitted that at no point of time, any show cause notice was issued and no hearing was afforded. It is also contended that in January, 2026 the petitioner had come to know about the said order.

Shri K. Jain, learned counsel appearing on instruction of Shri S. C. Keyal, learned Senior Counsel appearing for the CGST has submitted that there is an appellate provision.

Be that as it may, let **notice** be issued, returnable on **31.07.2026**.

Shri S. Chakraborty, learned CGC accepts notice on behalf of respondent no. 1 and Shri K. Jain, learned counsel appearing on behalf of Shri S. C. Keyal, learned Senior Standing Counsel, C.G.S.T accepts notice on behalf of respondent nos. 2 & 3.

Extra copies of the writ petition be served upon them during the course of the day.

Ms. Gogoi, the learned counsel for the petitioner prays for an interim order.

After considering the facts and circumstances, it is provided that till the returnable date, no coercive action be taken against the petitioner in connection with the impugned order in original.

JUDGE

Comparing Assistant