

GAHC010121742022



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

Case No. : WP(C)/5163/2022

GREEN VALLEY DIAGNOSTICS AND HOSPITALS PVT LTD
HAVING ITS REGISTERED OFFICE AT RNC PATH, THANACHARALI, P.O.
AND P.S.-DIBRUGARH, DIST- DIBRUGARH, PIN-786001, ASSAM, AND
REPRESENTED BY ITS MANAGING DIRECTOR SRI PULIN CHANDRA
GOGOI

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE-F
DIBRUGARH-786003
ASSAM

3:THE COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE-F
DIBRUGARH-786003
ASSAM

4:THE SUPERINTENDENT (ADJ)
CENTRAL GST COMMISSIONERATE
P.O.-C.R. BUILDING
MILAN NAGAR

LANE-F
DIBRUGARH-786003
ASSA

Advocate for the Petitioner : DR. ASHOK SARAF

Advocate for the Respondent : SC, GST

**BEFORE
HONOURABLE MR. JUSTICE SUMAN SHYAM**

ORDER

Date : 10/08/2022

Heard Dr. A.K. Saraf, learned senior counsel assisted by Mr. S. Chetia, learned counsel for the writ petitioner.

The petitioner, is a Health Care Service Provider and is before this Court by filing the present writ petitioner being aggrieved by the order dated 25/03/2022 issued by the Principal Commissioner, GST, levying service tax upon the petitioner based on AS-26(a) statement of the Income Tax Department, that too for services which, according to the petitioner, were exempted from Service Tax during the relevant assessment year 2014-15 to 2017-18.

Dr. Saraf, learned senior counsel for the petitioner submits that his client has furnished all required information pertaining to the transactions to show that there was no default in payment of Service Tax. Notwithstanding the same, merely on some conjecture and surmises, the impugned order has been issued, which calls for interference by this Court. Dr. Saraf has also referred to the order dated 23/03/2022 passed by this Court in WP(C) 1870/2022, in support of his prayer for an interim relief.

Mr. S.C. Keyal, learned Standing Counsel, GST, prays for some time to obtain instruction in the matter.

In view of the above, issue notice of motion returnable in six weeks.

Since Mr. Keyal has entered appearance and accepted notice on behalf of all the respondents, no formal notice is required to be sent in this case. However, extra copies of the writ petition, in requisite numbers, be furnished to the learned departmental counsel within three days from today, so as to enable him to obtain instruction.

Heard on the prayer of interim relief.

Upon perusal of the impugned order dated 25/03/2022 and having regard to the reasons cited therein, I am of the view that a strong prima facie case has been made out by the petitioner for grant of an interim order.

In view of the above, it is hereby provided that until further order, no coercive action shall be initiated against the petitioner on the basis of the impugned order dated 25/03/2022 (Annexure-IX).

List the matter accordingly.

JUDGE

sukhamay

Comparing Assistant