

GAHC010125982022



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

Case No. : WP(C)/4367/2022

M/S RAJKONWAR AND SONS AND ANR
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT RATANPUR, EAST
MILAN NAGAR, DIBRUGARH REPRESENTED BY ITS PROPRIETOR SHRI
SANJIB RAJKONWAR, HAVING ITS OFFICE AT EAST MILAN NAGAR, BY
LANE- SUNDARPUR, P.O.- C.R. BUILDING, P.S.- DIBRUGARH, DISTRICT-
DIBRUGARH, ASSAM, PIN- 786003.

2: SANJIB RAJKONWAR
SON OF LATE LAMBIT CHANDRA KONWAR
RESIDENT OF EAST MILAN NAGAR
BY LANE- SUNDARPUR
P.O.- C.R. BUILDING
P.S.- DIBRUGARH
DISTRICT- DIBRUGARH
ASSAM
PIN- 786003

VERSUS

THE UNION OF INDIA AND 6 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI- 110001.

2:THE PRINCIPAL COMMISSIONER
GOODS AND SERVICE TAX
GST BHAWAN
A.T. ROAD
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM.

3:THE ASSISTANT COMMISSIONER

GST AND CENTRAL EXCISE AND SERVICE TAX

DIBRUGARH DIVISION
SIBASAGAR ZONE
DIBRUGARH
ASSAM
PIN- 786003.

4:THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT
GOVERNMENT OF ASSAM
CHANDMARI
GUWAHATI-3
ASSAM.

5:PUBLIC WORKS DEPARTMENT (PWD) DEPARTMENT
GOVERNMENT OF ASSAM
CHANDMARI
GUWAHATI-3
ASSAM.

6:THE STATE OF ASSAM
REP. BY THE PRINCIPAL COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
G.S ROAD
DISPUR
GHY-6

7:THE ASSISTANT COMMISSIONER OF STATE TAXES
DIBRUGARH UNIT
DIBRUGARH
ASSAM

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : SC, GST

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

29.03.2023

Heard Ms. N. Gogoi, learned counsel for the petitioners, who at the outset,

submits that while filing of the writ petition, inadvertently the Central GST was made parties whereas cause of action is against the State GST. Consequently, IA(C)/795/2023 was filed whereby the SGST and its Officers were made party respondent nos. 6 and 7.

2. The learned counsel for the petitioners has further submitted that the petitioners is ready and willing to pay the dues but only submits that there is some anomalies in the calculation and if the calculation is properly done by the Department, the same can be paid by the petitioners. A further submission is made that while the matter was taken up on 29.06.2023, an interim order was passed prohibiting taking of any coercive action against the petitioners. However, the said direction, at that time was issued only to the respondent existing which unfortunately was not the State respondents, who had been impleaded subsequently. She accordingly prays for extending the interim order to cover the State respondents.

3. Shri B. Gogoi, learned Standing Counsel, SGST however submits that he is not equipped with the instructions regarding the present status.

4. Be that as it may, since this Court vide an order dated 29.06.2022 had passed an interim order, it is made clear that such interim order directing not to take any coercive action would also be applicable to the State respondents, namely, SGST.

5. In the meantime, Shri Gogoi, learned Standing Counsel, SGST is directed to take instructions on the submissions made on behalf of the petitioners regarding their readiness and willingness to pay the dues, if properly calculated.

6. List this case after 3(three) weeks.

7. Pendency of this case shall not be a bar for a settlement outside the Court.

JUDGE

Comparing Assistant