

GAHC010127892022



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

Case No. : WP(C)/5236/2022

SAMUJJAL PHUKAN
C/O SRI PRASANTA PHUKAN, RUPNAGAR, MILAN NAGAR, DIBRUAGRH-
786003

VERSUS

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

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

3:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
AIZAWL
GST BUILDING
D-31A
MG ROAD
UPPER KHATIA
AIZAW

Advocate for the Petitioner : MR. S CHETIA

Advocate for the Respondent : ASSTT.S.G.I.

**BEFORE
HONOURABLE MR. JUSTICE SUMAN SHYAM**

ORDER

Date : 18-09-2023

Heard Mr. S. Chetia, learned counsel for the writ petitioner.

The petitioner is aggrieved by the order dated 18-04-2022 passed by the respondent No. 3 levying service tax upon the petitioner.

According to Mr. Chetia the matter was excluded from the purview of service tax under Finance Act, 1994 for the financial year 2014-15 and 2017-18. Notwithstanding the same, by ignoring such exemption, the impugned order has been issued. The learned counsel for the writ petitioner further submits that similar matters are pending disposal before this Court.

Mr. S.C. Keyal, learned standing counsel, GST authorities appearing for the respondents has also fairly submitted that other matters arising the same issue is pending before this Court.

In view of the above, issue notice of motion returnable in 06 weeks.

Since Mr. Kayal has accepted notice on behalf of all the respondents, no formal notice is required to be sent in this case.

Extra copies of the writ petition, requisite in numbers, be furnished to the learned departmental counsel so as to enable him to obtain instruction.

Heard on the prayer is interim relief.

Having regard to the facts and circumstances of the case, it is hereby provided that

no coercive action shall be initiated against the petitioner in terms of the impugned order dated 18-04-2022.

Let this matter be listed along with W.P.(C) No. 5672/2022.

JUDGE

GS

Comparing Assistant