

GAHC010130202023



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

Case No. : WP(C)/4367/2023

M/S MD ALAL UDDIN
S/O LT. NASIR UDDIN R/O BHOMORAGURI P.O. BHOJKHOWA CHAPORI P.S.
TEZPUR DIST. SONITPUR ASSAM 784027

VERSUS

THE UNION OF INDIA AND 5 ORS
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE
DEPTT. OF REVENUE NORTH BLOCK NEW DELHI 110001

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

3:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICE TAX TEZPUR DIVISION L.B. ROAD P.O.
TEZPUR PIN 784001 ASSAM

4:THE DEPUTY COMMISSIONER
CENTRAL GOODS AND SERVICE TAX TEZPUR DIVISION L.B. ROAD P.O.
TEZPUR PIN 784001 ASSAM

5:STATE BANK OF INDIA
TEZPUR BAZAR EVENING BRANCH BRINJ RAJ ROAD DIST SONITPUR
TEZPUR ASSAM 784001

6:ICICI BANK LTD.
KAMRUPIA SANATAN DHARMA MANDALI TEZPUR TOWN DIST.
SONITPUR ASSAM 78400

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : SC, GST

**BEFORE
HONOURABLE MR. JUSTICE SUMAN SHYAM**

ORDER

Date : 02/08/2023

Heard Ms. N. Hawelia, learned counsel for the writ petitioner. Also heard Ms. P. Talukdar, learned counsel representing the respondent Nos. 1 to 4.

The grievance of the petitioner, in a nutshell, is that although he is exempted from payment of service tax and the said position has also been accepted by the authorities in the adjudicatory order dated 08/03/2022, yet, due to non-furnishing of all the invoices, Service Tax has been levied upon the petitioner and his bank accounts have been frozen. According to the petitioner's counsel, her client is in possession of all the bills/invoices and the same can be produced before the authority at any time. But no such document was produced earlier since the same was not called for and the petitioner was under the *bonafide* impression that the only question to be decided by the authority was as to whether, the petitioner was exempted from Service Tax liability.

Contending that the petitioner had suffered head injury at the relevant time due to an accident, which had disrupted his normal functioning, Ms. Hewelia submits that if an opportunity is given to the petitioner of being heard in the matter, than all documents and Invoices will be produced before the authorities.

Ms. Talukdar submits that her senior Dr. B.N. Gogoi, is out of station and, therefore, a weeks time be granted to obtain instruction.

In view of the above, list the matter again in the next week.

Two extra copies of the writ petition be furnished to Ms. Talukdar so as to enable her to obtain instruction and appraise this Court as to whether the petitioner can be permitted to submit all the

invoices and bills even at this stage so as to enable the authorities to take a fresh view in the matter of levy of Service Tax.

Till the next listing, no further coercive action be initiated against the petitioner.

The learned counsel for the respondents to also appraise this Court as to why an order revoking the suspension of the bank account of the petitioner should not be passed by this Court, so as to give him effective interim relief.

JUDGE

sukhamay

Comparing Assistant