

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 SANJAY KUMAR MEDHI**

**ORDER**

**15.11.2023**

Heard Shri S.K. Saha, learned counsel for the petitioner, who has approached this Court against an Order-in-Original dated 08.03.2022 passed under the Finance Act, 1992 for a period 2014-15 to 2017-18.

The recovery notice dated 17.04.2023 is also the subject matter of challenge by which the bank accounts of the petitioner are directed to be frozen.

This Court has been informed that when this matter was taken up on 02.08.2023, while granting time to the learned counsel for the respondents to take instructions, it was directed that till the next date, no further coercive action be initiated against the petitioner.

Dr. B.N. Gogoi, the learned Standing Counsel, GST however submits that instructions are awaited.

Let notice be issued, returnable by 6 (six) weeks.

Dr. Gogoi, the learned Standing Counsel accepts notice on behalf of the respondent nos. 1 to 4.

Let extra copies of the writ petition be served upon him by tomorrow, i.e., 16.11.2023.

Let steps be taken for service of notice upon the respondent nos. 5 & 6 by registered post with A/D.

Steps by tomorrow, i.e., 16.11.2023.

Interim order passed earlier to continue till the next date of listing.

Registry to reflect the name of Dr. B.N. Gogoi as Standing Counsel, GST.

**JUDGE**

**Comparing Assistant**