

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, MR. A GANGULY,MR. A DHANUKA,MS. N  
HAWELIA,MR S K SAHA,MS. H JAIN

**Advocate for the Respondent : SC, GST, DR. B N GOGOI**

**BEFORE  
DEPUTY REGISTRAR (BENCH) - MR. SAPTARSHI DAS**

**ORDER**

**Date : 17.09.2024**

Case taken up before the Lawazima Court.

None appears on behalf of the petitioner.

Perused the records

On a perusal of the office note dated 12.09.2024 reveals that notice was issued to the respondent Nos. 5 & 6 by registered post with A/D on 23.11.2023.

However, in regard to the aforesaid notice, it appears that no A/D cards or un-served notices have been received by the concerned section as of yet. Besides the aforesaid, it seems that the postal track consignment details are also not available in respect of the respondents mentioned above.

From the above observations, it may be said the service of notice upon the respondent Nos. 5 & 6 has not been affected as of yet.

As such, ***in view of the power conferred upon the Lawazima Court by the Division Bench (Comprising of Hon'ble the then Chief Justice (Acting), Mr. N. Kotiswar Singh and Hon'ble Mr. Justice Manish Choudhury) order dated 07.12.2020 passed in Writ Petition No. 4583/2015,*** the petitioner is directed to take fresh steps for service of notice upon the respondent Nos. 5 & 6 by registered post with A/D as well as by usual Court process through the office of the learned Civil Judge (Junior Division), Sonitpur, within 7 (seven) days from the date of this order.

As mention has been allowed for listing of the instant matter on 18.09.2024, the matter is laid before the Hon'ble Court.

**Deputy Registrar (Bench)**

**Comparing Assistant**