

GAHC010140072023



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

Case No. : WP(C)/4132/2023

M/S JAGSON CONSTRUCTION LIMITED
REPRESENTED BY ITS DIRECTOR MR. SUDARSHAN CHOPRA,
HAVING ITS REGISTERED OFFICE AT VILLAGE BAHUDURPUR, G.T. ROAD,

BATALA- 143505 (PUNJAB).

VERSUS

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

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
DIBRUGARH
MILAN NAGAR
LANE F

P.O.- C.R. BUILDING
DIBRUGARH

ASSAM
PIN- 786003

Advocate for the Petitioner : MR A B DEY

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

**BEFORE
HONOURABLE MR. JUSTICE SUMAN SHYAM**

ORDER

Date : 25-09-2023

Heard Mr. A.B. Dey, learned counsel for the writ petitioner.

Perused the averments made in the writ petition.

The order dated 20-03-2023 issued by the Principal Commissioner of CGST authority, *i.e.* the respondent No. 2 having his office at Dibrugarh in the State of Assam, is under challenge in this writ petition, *inter alia*, contending that by the order dated 20-03-2023, the respondent No. 2 has raised a completely illegal demand of service tax for an amount of Rs. 5,13,66,354/- computed on the overall business transactions of the writ petitioner, which is operating out of the State of Punjab. The impugned order has been primarily assailed by the writ petitioner on the ground of want of territorial jurisdiction on the part of the respondent No. 2.

Mr. Dey has further argued that his client is engaged in providing services which are exempted from the purview of GST. Moreover, according to Mr. Dey the figure arrived at by the respondent No. 2, is wholly imaginary and is not based on any correct assessment.

Responding to the above, Ms. R.M. Deka, learned standing counsel, GST authority, prays for 06 weeks time to obtain instruction and file affidavit. Similar is the stand of Ms. S. Swargiary, learned counsel appearing for the CGC Mr. S.K. Medhi.

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

Since Ms. Swargiary has accepted notice on behalf of respondent No. 1 and Ms.

Deka has accepted notice on behalf of respondent No. 2, service of notice is complete in this case.

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

Heard on the prayer of interim relief.

Having regard to the facts and circumstances of the case, it is hereby provided that no consequential action shall be initiated by the respondents based on the impugned order dated 20-03-2023, until further order(s).

JUDGE

GS

Comparing Assistant