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

Case No. : WP(C)/3825/2023

M/S NAYANJYOTI TRANSPORT SERVICES
A PROPRIETORSHIP CONCERN HAVING ITS REGISTERED OFFICE AT DIGARU, P.O. VILL - DIGARU, DIST- KAMRUP METRO, GUWAHATI, ASSAM, PIN-782401, REPRESENTED BY ITS SOLE PROPRIETOR SHRI SATYABRAT RONGPI

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, DEPARTMENT OF FINANCE

2:THE PRINCIPAL COMMISSIONER OF CENTRLA GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001
ASSAM

3:THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX
CENTRAL GST BHAWAN
NETAJI CHOWMUJANI
MANTRI BARI ROAD
P.O.-AGARTALA
H.O. WEST TRIPURA
DIST-TRIPURA
PIN-799001

4:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GUWAHATI
GST BHAWAN
KEDAR ROAD
GUWHAATI-781001

ASSAM

5:THE ADDITIONAL COMMISSIONER
CENTRLA GOODS AND SERVICE TAX AND CENTRAL EXCISE
AGARTALA
OFFICE OF THE COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
CENTRAL GST BHAWAN
NETAJI CHOWMUJANI
MANTRI BARI ROAD
P.O.-AGARTALA
H.O. WEST TRIPURA
DIST-TRIPURA
PIN-79900

Advocate for the Petitioner : MR. R S MISHRA, MR K J SAIKIA

Advocate for the Respondent : DY.S.G.I., SC, GST

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

17.03.2026

Heard Shri R. S. Mishra, learned counsel for the petitioner. Also heard Shri S. C. Keyal, learned Senior Standing Counsel, CGST.

2. Considering the facts and circumstances involved and as agreed to by the learned counsel for the parties, this writ petition is taken up for disposal at the admission stage.

3. As per the facts projected, the petitioner is engaged in the business of Goods, Transport Agency Service which is covered under Entry No. I A (ii) & II of the Notification No. 30/2012-ST dated 20.06.2012. It is contended that in terms of the said Notification, the petitioner is not required to pay service tax and rather the service recipient is liable to pay tax @ 100% on the value under reverse charge. However, the respondent no. 4 had issued a show cause notice dated 22.10.2021 for the financial year 2016-17 for an amount of Rs.61,76,335.35. On receipt of such notice, the petitioner had submitted his reply along with documents. The respondent no. 4, after considering the same had dropped the proceedings vide an order in original dated 23.08.2022. However, the grievance of the petitioner pertains to another show cause notice dated 30.03.2023 issued by the respondent no. 5 confirming demand of Service Tax of Rs.61,76,335.35.

4. It is the case of the petitioner that the impugned order dated 30.03.2023 has been passed for the same period and same figures pertaining to the earlier notice dated 22.10.2021 which had culminated in the order in original dated 23.08.2022 whereby the proceedings were dropped.

5. Shri Mishra, learned counsel for the petitioner has submitted that the impugned action is wholly without any authority of law apart from being unreasonable and arbitrary. He has submitted that once the matter was adjudicated and the proceeding dropped vide the order in original dated 23.08.2022, another proceeding could not have been instituted based on the same period and same figures.

6. Shri Keyal, the learned Senior Standing Counsel, by referring to the affidavit-in-opposition filed on 27.10.2025 has however contended that the petitioner, in spite of receipt of notice of the present demand never appeared and filed his reply and accordingly justifies the action. He has however not disputed the aspect of an earlier proceeding initiated vide the show cause notice dated 22.10.2021 for the same period and same figure.

7. This Court is of the considered opinion that merely because of the fact that the petitioner did not respond to the subsequent show cause notice culminating in the impugned demand, the same will not grant authority or jurisdiction upon the respondents to initiate another proceeding on the same period and same figure inasmuch as, the earlier proceeding had culminated in an order in original dated 23.08.2022 whereby the same was dropped.

8. In that view of the matter, this Court is of the opinion that a case of interference is made out. Accordingly, the impugned order dated 30.03.2023 is interfered with and stands set aside.

9. Writ petition accordingly stands allowed.

JUDGE

Comparing Assistant