

GAHC010154822025



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

Case No. : WP(C)/4164/2025

BANKAS MANIFOLD TRADE LINK
(GSTIN 18AJAPB0806A1Z8) A PROPRIETORSHIP FIRM HAVING ITS OFFICE
ADDRESS AT JANAPATH LANE (G.M.C. ROAD NO 65), HOUSE NO, 20,
KHANAPARA, BELTOLA MOUZA, GUWAHATI, ASSAM-781022 AND IS
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SIRISH JAIN,
AGED ABOUT 38 YEARS, S/O BIJAY KUMAR JAIN, RESIDENT OF
CHAMBER ROAD, TINSUKIA, ASSAM-786125

VERSUS

UNION OF INDIA AND 2 ORS.
THROUGH THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, HAVING ITS OFFICE AT CENTRAL SECRETARIAT, NORTH
BLOCK, NEW DELHI-110001

2:THE ASSISTANT DIRECTOR
GUWAHATI ZONAL UNIT
DGGI
HAVING ITS OFFICE AT HOUSE NO 77
WARD 54
PANJABARI MAIN ROAD
BARBARI VILLAGE
GUWAHATI
ASSAM-781037

3:THE DIRECTOR
GUWAHATI ZONAL UNIT
DGGI
HAVING ITS OFFICE AT HOUSE NO 77
WARD 54
PANJABARI MAIN ROAD
BARBARI VILLAGE

GUWAHATI-781037
ASSA

Advocate for the Petitioner : MS. R S SADIAL, MR. M R SODIAL,MR. M L PANDIA

Advocate for the Respondent : DY.S.G.I., MR. S C KEYAL, SC, CGST

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

01.09.2025

Heard Shri D. Ghosh, learned counsel for the petitioner, who has appeared online.

The petitioner is aggrieved by the action of blocking of his electronic credit ledger by the respondents. It is the case of the petitioner that such action was taken in gross violation of the principles of natural justice as no opportunity of hearing was afforded. The learned counsel has also flagged the issue that because of the impugned action the petitioner is unable to file the return for June 2025 of GST. He has submitted that the issue is resolved by the decision of ***State of Karnataka Vs K-9 Enterprise*** of the Hon'ble Supreme Court dated 16.05.2025.

This matter had come up for consideration on two previous occasions when time was granted to the learned counsel for the respondents to take instructions. Shri K. Jain, learned counsel appearing on instruction of Shri S. C. Keyal, learned Senior Standing Counsel, CGST has prayed for some more time.

Let **notice** be issued.

Ms. K. Phukan, learned CGC accepts notice on behalf of respondent no. 1; Shri Jain, the learned counsel accepts notice on behalf of respondent nos. 2 &

3.

Extra copies of the writ petition be served upon them during the course of the day.

Since it is the primary contention of the petitioner that the issue has already been resolved by the Hon'ble Supreme Court, let the returnable date be fixed on 10.09.2025 on which date, an endeavour would be made to dispose of the writ petition.

JUDGE

Comparing Assistant