

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

25-09-2025

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.

When this matter had come up for consideration on the previous occasions, Shri S. C. Keyal, learned Senior Standing Counsel, DGGI was directed to obtain instructions.

Shri Keyal, the learned Senior Standing Counsel has informed that an affidavit-in-opposition has also been filed which is on record. Additionally, Shri S. C. Keyal, the learned Senior Standing Counsel has informed this Court that he

has received instructions that all the accounts have been defreezed.

Considering the aforesaid statement, this Court is of the view that there would not be any existing cause of action to be espoused.

In view of the aforesaid clear statement made by Shri Keyal, the learned Senior Standing Counsel, the writ petition stands closed.

JUDGE

Comparing Assistant