

GAHC010176722025



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

**Case No. : WP(C)/5671/2025**

M/S GUPTA HARDWARE PVT LTD AND 2 ORS.  
A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 READ  
WITH COMPANIES ACT 2013 HAVING ITS OFFICE AT O, RGB ROAD, OPP.  
GOPAL BORO SCHOOL, DR R.P. ROAD, GUWAHATI, ASSAM, PIN- 781006,  
REPRESENTED BY ITS DIRECTOR SRI RAJESH KUMAR GUPTA.

2: SHRI RAJESH KUMAR GUPTA  
SON OF LATE RAM KUMAR GUPTA  
R/O RGB ROAD  
OPP. GOPAL BORO SCHOOL  
DR R.P. ROAD  
GUWAHATI  
ASSAM  
PIN-781006.

3: SHRI RAVI SHARMA  
S/O LT. BAIJNATH SHARMA R/O RGB ROAD  
OPP. GOPAL BORO SCHOOL DR. R.P. ROAD  
GUWAHATI  
ASSAM  
PIN-781006

VERSUS

THE UNION OF INDIA AND 4 ORS.  
REPRESENTED BY THE SECRETARY TO THE GOVT. OF INDIA, MINISTRY  
OF FINANCE (CEIB) DEPARTMENT OF REVENUE, NORTH BLOCK, NEW  
DELHI-110001.

2:THE JOINT DIRECTOR

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE  
GUWAHATI ZONAL UNIT  
H. N. 77

RUPKONWAR JYOTI PRASAD AGARWAL ROAD

OPPOSITE SRIMANTA SANKARDEV KALAKSHETRA  
P.O. PANJABARI  
GUWAHATI-37  
ASSAM.

3:INTELLIGENCE OFFICER

DIRECTOR4ATE GENERAL OF GOODS AND SERVICES TAX  
INTELLIGENCE  
GUWAHATI ZONAL UNIT  
H.N. 77  
RUPKONWAR JYOTI PRASAD AGARWAL ROAD  
OPPOSITE SRIMANTA SANKARDEV KALAKSHETRA P.O. PANJABARI  
GUWAHATI-37  
ASSAM

4:SENIOR INTELLIGENCE OFFICER

DGGI  
GUWAHATI ZONAL UNIT  
H. NO. 77  
P.O. OPP. SRIMANTA SANKARDEV KALASHETRA PANJABARI  
GUWAHATI-37  
ASSAM

5:ADDITIONAL/JOINT COMMISSIONER

CGST BHAWAN  
COMMISSIONERATE  
GST BHAWAN  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001  
ASSA

**Advocate for the Petitioner** : MS. M L GOPE, MS S SARKAR,MS. N HAWELIA

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

**BEFORE  
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

**ORDER**

**Date : --27.10.2025**

Heard Ms. N. Hawelia, learned counsel for the petitioners; Ms. N. Das, learned counsel representing Mr. S.K. Medhi, learned Central Government Counsel for the respondent no. 1; and Mr. B.N. Gogoi, learned Standing Counsel, CGST for the respondent nos. 2-5.

2. Ms. Hawelia has submitted that a search was carried out in the premises of the petitioner no. 1 on 25.11.2020 and an Order of Seizure was passed in Form GST INS-02 as per Rule 139 [2] of the CGST Rules, 2017 without any DIN by an Officer who was not a Proper Officer. The investigation followed has resulted into issuance of a Demand – cum – Show Cause notice issued on 05.06.2025 by making a demand of Rs. 3,41,72,974/- in a consolidated form for three Financial Years : 2018-2019, 2019-2020 and 2020-2021[up to November]. Ms. Hawelia has submitted that in so far as the demand regarding the Financial Year 2018-2019 is concerned, the due date of annual return was 30.09.2020 and in view of Section 74 [2] and Section 74 [10], the Demand – cum – Show Cause notice issued on 05.06.2025 was clearly barred by time. It is further submitted that a Demand – cum – Show Cause notice in a consolidated form for three financial years is clearly against the mandate of law and has placed reliance in a Division Bench Judgment of the High Court of Kerala in **Writ Appeal no. 258 of 2025 [Joint Commissioner [Intelligence & Enforcement] and another vs. M/s. Lakshmi Mobile Accessories]**.

3. Mr. Gogoi has sought listing of the case on 31.10.2025, in order to make his submissions.

4. As prayed for and agreed to by the learned counsel for the parties, list the case on 31.10.2025.

**JUDGE**

**Comparing Assistant**