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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., KAUSHIK JAIN(SC, CENTRAL BOARD OF INDIRECT TAXES, CGST),MR. S C KEYAL(SC, CENTRAL BOARD OF INDIRECT TAXES, CGST),SC, GST

**BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

ORDER

17.11.2025

Heard Ms. N. Hawalia, learned counsel for the petitioner; Ms. M. Das, learned counsel representing Mr. S.K. Medhi, learned Central Government Counsel [CGC] for the respondent no. 1; and Mr. S.C. Keyal, learned Standing Counsel, CGST for the respondent nos. 2 to 5.

2. The challenge made in this writ petition is to a Demand –cum- Show Cause Notice issued on 05.06.2025 wherein a demand of Rs. 3,41,72,974/- has been made in a consolidated form for three Financial Years : 2018-2019, 2019-2020, 2020-2021 [upto November]. It is strenuously contended that a Demand –cum- Show Cause Notice in a consolidated form for three financial years is clearly against the mandate of law and has pressed reliance in two decisions of the Division Bench of the High Court of Kerala in writ appeal, W.A. no. 258 of 2025 [Joint Commissioner (Intelligence & Enforcement) and another vs. M/s Lakshmi Mobile Accessories] and the Bombay High Court in writ petition, W.P.[C] no. 2203 of 2025 [M/s Milroc Good Earth Developers vs. Union of India and others].

3. Mr. Keyal, learned Standing Counsel, CGST has submitted that the Delhi High court in a writ petition, W.P.[C] no. 4853/2025 [Ambika Traders vs. Additional Commissioner] has held that a consolidated show cause notice for multiple years is permissible under Section 74 of the CGST Act. When the judgment of Ambika Traders [supra] was assailed in SLP no. 23774/2025, the said SLP was dismissed, as not pressed, by the Hon'ble Supreme Court by an Order dated 01.09.2025, meaning thereby, the judgment of Ambika Traders [supra] has attained finality. Mr. Keyal, learned CGST has further submitted that the Judgment rendered by Madras High Court in a similar case has been challenged before the Hon'ble Supreme Court and the SLP is pending. He has also raised an issue of maintainability of the writ petition.

4. The matter would require consideration.

5. Issue notice, returnable on 12.12.2025.

6. As Ms. Das, learned counsel has appeared and accepted notice on behalf the respondent no. 1; and Mr. Keyal, learned Standing Counsel, CGST has appeared and accepted notices on behalf the respondent nos. 2 to , issuance of formal notice to the respondents is dispensed with. The learned counsel for the petitioner shall furnish requisite nos. of extra copies of the writ petition along with the annexures to the learned counsel for the respondents within 3 [three] working days from today.

7. Having regard to the projections made and after due consideration to the conflicting decisions made by different High Courts, it is observed, in the interim, that the respondent authorities shall not take any further/coercive action against the petitioner on the basis of the Demand –cum- Show Cause Notice dated 05.06.2024 till the returnable date.

8. List the case on 12.12.2025.

9. The question of maintainability of the writ petition is kept open for consideration at an appropriate stage.

JUDGE

Comparing Assistant