

GAHC010190142022



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

Case No. : WP(C)/6166/2022

M/S TECHNOCOM
(FORMERLY PROPRIETORSHIP CONCERN) A PARTNERSHIP FIRM HAVING
ITS KAMRUP CHAMBER ROAD, FANCY BAZAR, GUWAHATI. IN THE
PRESENT PROCEEDINGS, THE PETITIONER IS REPRESENTED BY ITS ONE
OF THE PARTNER SHRI DWARKA PRASAD DIDWANIA, AGED ABOUT 65
YEARS, R/O KAMRUP CHAMBER ROAD, FANCY BAZAR, GUWAHATI-
781001, ASSAM

VERSUS

UNION OF INDIA AND ANR
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NORTH BLOCK, CENTRAL SECRETARIAT,
NEW DELHI-781006

2:THE PRINCIPAL COMMISSIONER
GST AND CENTRAL EXCISE COMMISSIONERATE
HAVING HIS OFFICE AT GST BHAWAN
KEDAR ROAD
GUWAHATI-78100

Advocate for the Petitioner : DR. ASHOK SARAF

Advocate for the Respondent : SC, GST

BEFORE
HONOURABLE MR. JUSTICE SUMAN SHYAM

ORDER

Date : 21/09/2022

Heard Dr. A. K. Saraf, learned senior counsel assisted by Mr. A. Goyal, learned counsel for the writ petitioner.

Being aggrieved by the Order in Original dated 28/06/2022 passed by the respondent no.2 confirming the demand of service tax for an amount of Rs. 9,37,91,059/- and imposing a further penalty of 100% of the amount, this writ petition has been filed, *inter-alia* on the ground that although the services referred to in the impugned order were covered under the Exemption notification, yet, the impugned order has been passed only on the basis of AS 26(a) statement filed with the Income Tax Department.

Dr. Saraf submits that similar matters are pending before this Court wherein, interim orders are operating.

Mr. S.C. Keyal, learned Standing Counsel, GST, appearing for the respondents prays for some time to obtain instruction.

Issue notice of motion returnable in six weeks.

Since Mr. Keyal has appeared and accepted notice on behalf of all the respondents, no formal notice is required to be sent in this case. However, extra copies of the writ petition, requisite in numbers, be furnished to the learned departmental counsel within one week from today.

Heard on the prayer for interim relief.

Having regard to the facts and circumstances of the case, it is hereby provided that no coercive action shall be initiated against the petitioner on the basis of the order dated 28/06/2022 till the returnable date.

List this case along with WP(C) No. 5163/2022.

JUDGE

sukhamay

Comparing Assistant