

GAHC010224712023



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

Case No. : WP(C)/5884/2023

M/S VINDHYA VASHINI TRADERS AND ANR
A PROPRIETORSHIP HAVING ITS GSTIN- 18ANUPK2853L4Z6,
REPRESENTED BY ITS PROPRIETOR SRI VIMLESH KUMAR, CENTRAL
PLAZA, M.S. ROAD, FANCY BAZAR, GUWAHATI, KAMRUP(M), PIN- 781001.

2: VIMLESH KUMAR
PROPRIETOR OF M/S VINDHYA VASHINI TRADERS HAVING HIS PLACE OF
BUSINESS SITUATED AT CENTRAL PLAZA
M.S. ROAD
FANCY BAZAR
GUWAHATI
KAMRUP(M)
PIN- 781001

VERSUS

THE STATE OF ASSAM AND 3 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY, FINANCE
DEPARTMENT, ASSAM, GUWAHATI.

2:THE COMMISSIONER OF STATE TAX
ASSAM
GUWAHATI.

3:THE JOINT COMMISSIONER OF STATE TAXES (APPEALS)
GUWAHATI
ASSAM

4:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI-A
ASSA

Advocate for the Petitioner : MR. A GOYAL

Advocate for the Respondent : SC, TAXES

**BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

ORDER

Date : 17.05.2024

Heard Mr. A. Goyal, learned counsel for the petitioners and Mr. B. Gogoi, learned Standing Counsel, Finance and Taxation Department, Assam for all the respondents.

In this writ petition, the petitioner has assailed the legality and validity of the Judgment and Order dated 05.11.2022 passed by the Joint Commissioner of State Taxes, Guwahati against an Order dated 05.11.2022 passed under the provisions of the Assam Goods and Services Tax Act, 2017. The petitioner has preferred the writ petition on the premise that the Appellate Tribunal required to be constituted under Section 109 of the Assam Goods and Services Tax Act, 2017 has not yet been functioning.

Issue notice, returnable in 4 [four] weeks.

As Mr. Gogoi, learned Standing Counsel, Finance and Taxation Department has appeared and accepted notice on behalf of all the respondents, no formal notices need to be issued to the said respondents. The learned counsel for the petitioners shall, however, furnish requisite nos. of extra copies of the writ petition along with annexures, to Mr. Gogoi within 3 [three] working days from today.

JUDGE

Comparing Assistant