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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, MR. A CHOUDHURY

Advocate for the Respondent : SC, TAXES,

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : --27.05.2026

Heard Mr. P. Sarawali, learned counsel for the petitioners and Mr. H. Baruah, learned counsel on behalf of Mr. B. Gogoi, learned Standing Counsel, Finance & Taxation Department, Assam for all the respondents.

The instant writ petition is preferred to assail a Judgment & Order dated 05.11.2022 passed by the Joint Commissioner of State Taxes, Guwahati as an Appellate Authority on the premise that the Appellate Tribunal required to be constituted under Section 109 of the Assam Goods & Services Tax Act, 2017 has not yet been functioning.

By a Notification dated 17.09.2025 of the Department of Revenue, Ministry of Finance, Government of India has notified 30.06.2026 as the date up to which appeal may be filed before the Appellate Tribunal under the Central Goods & Services Tax Act, 2017 in respect of all cases where the order sought to be appealed is communicated to the person preferring the appeal before 01.04.2026 and all appeals in respect of orders communicated on or after 01.04.2026 may be filed before the Appellate Tribunal within 3 [three] months from the date on which such order is communicated to the person preferring the appeal.

The learned counsel for the parties are to submit whether in view of the Notification dated 17.09.2025, an appeal against the Judgment & Order dated 05.11.2022, impugned herein, can be filed before the Appellate Tribunal, before 30.06.2026.

As sought for by the learned counsel for the parties, list the case on 05.06.2026.

JUDGE

Comparing Assistant