

GAHC010242052024



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

Case No. : WP(C)/6154/2024

M/S BHAGYA KALITA
A PROPRIETORSHIP CONCERN HAVING ITS OFFICE AT 5TH FLOOR, BEE
KEY TOWER, R.P ROAD, GANESHGURI, DISPUR KAMRUP M ASSAM
781006.
REPRESENTED BY SRI BHAGYA KALITA AGED ABOUT 74 YEARS,
RESIDENCE OF PP ROAD, REHBARI, GUWAHATI 781008

VERSUS

UNION OF INDIA AND 6 ORS
REPRESENTED BY THE SECRETARY MINISTRY OF FINANCE, REVENUE
DEPARTMENT, NEW DELHI 110001.

2:THE PRINCIPAL COMMISSIONER

O/O PRINCIPAL COMMISSIONER
CGST
COMMISSIONERATE
GUWAHATI
GST BHWAN
FIRST FLOOR
KEDAR ROAD
MACHKHOWA
GUWAHATI 781001

3:THE COMMISIONER CGST
CENTRAL TAX COMMISSIONERATE
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI 781001

4:THE DIRECTOR GENERAL
CENTRAL ECONOMIC INTELLIGENCE BUREAU (CEIB) NEW DELHI

5:THE JOINT DIRECTOR

DIRECTORATE OF CENTRAL GOODS AND SERVICE TAX INTELLIGENCE
GUWAHATI ZONAL UNIT
HOUSE NO. 77
RUPKONWAR JYOTI PRASAD AGARWALLA ROAD OPP. SHANKARDEV
KALAKHETRA
PO PANJABARI
GUWAHATI ASSAM 781037

6:THE CHIEF ENGINEER
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS
GOVT. OF INDIA
GUWAHATI REGIONAL OFFICE
RAJGARH ROAD
CHANDMARI GUWAHATI 781003

7:THE CHIEF ENGINEER

PWD
NH WORKS
ASSAM
CHANDMARI
GUWAHATI 78100

Advocate for the Petitioner : R SARMAH, MR. R SHARMA,MR K J HAZARIKA,MS M KAKOTY,MR. P K GOSWAMI

Advocate for the Respondent : DY.S.G.I., SC, CGST,MR. S C KEYAL,SC, NHAI,SC, PWD (NH),SC, FINANCE

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

29.10.2025

Heard Dr. A Saraf, learned senior counsel assisted by Mr. P Borah, learned counsel for the petitioner. Also heard Mr. S.C Keyal, leaned Standing Counsel, CGST and Mr. R Dhar, learned Standing Counsel, PWD.

This matter will require further hearing on the question as to whether the show cause notice issued by the Department under Section 74 of the CGST Act is satisfies the pre-conditions necessary for issuance of such show cause notice.

Matter has been heard at some length.

For further hearing, list again on 11.11.2025.

JUDGE

Comparing Assistant