

GAHC010254082023



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

Case No. : WP(C)/6668/2023

MS VINAYAK CEMENT
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT SHIVAM
COMPLEX A T ROAD OPPOSITE STATE BANK OF INDIA BHARALUMUKH
GUWAHATI 781009 AND REP BY ITS PARTNER KUNAL MITTAL AGED
ABOUT 35 YEARS R/O H NO. 114 M S ROAD KALI MANDIR CHAWAL PATTY
GUWAHATI 781001 KAMRUP METRO ASSAM

VERSUS

ADDITIONAL COMMISSIONER OF STATE TAXES APPEALS
GUWAHATI, ZONE B, KAR BHAWAN, DISPUR GUWAHATI 781006

2:THE JOINT COMMISSIONER OF STATE TAX
GUWAHATI
ZONE B
KAR BHAWAN
GUWAHATI 781006 DISPU

Advocate for the Petitioner : MR. P DAS

Advocate for the Respondent : SC, TAXES

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

18.11.2023

Heard Shri N Sharaff, learned counsel for the petitioner.

The grievance of the petitioner is against an order dated 07.08.2023 passed by the Addl. Commissioner of State Taxes (Appeals) whereby a demand of tax of Rs.1,13,07,076/- has been levied along with interest and equivalent penalty of the same amount.

It is the case of the petitioner that though the petitioner has preferred an appeal on payment of 10% of the amount in question and though the statute in question provides for second appeal, due to lack of Tribunal, such second appeal has not been able to be preferred and accordingly this writ petition has been filed.

Issue notice, returnable on 13.12.2023.

Shri B Gogoi, learned Standing Counsel, Finance (Taxation) Department accepts notice on behalf of both the respondents.

Let extra copy of the writ petition be served upon him by Monday i.e., 20.11.2023.

Considering the facts and circumstances and also the statutory provision, it is provided that till the returnable date, no coercive action be taken against the petitioner.

JUDGE

Comparing Assistant