

GAHC030001372026



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

Case No. : WP(C)/23/2026

Zorun Fund R/b Smt Lalhmachhuani GSTIN- 15AIFPL2405H1ZO B 58 1, Rev.
Zairema Building, Mc Donald Hill, Zarkawt, Aizawl, Mizoram 796007

VERSUS

The Union of India r/b the Secy., Ministry of Finance and Revenue Dept, CGST and 5
Ors. New Delhi

Advocate for the Petitioner : Mr Ashok Kumar Rokhum

Advocate for the Respondent : Ms Zairemsangpuui, CGC for R1

BEFORE
HONOURABLE MR. JUSTICE BUDI HABUNG

JUDGMENT / ORDER

Date : **11.03.2026**

Heard Mr. Ashok Kumar Rokhum, learned counsel for the petitioner.

2. By way of filing this writ petition under Article 226 of the Constitution of India; the petitioner is seeking for a direction to the respondent authorities to quash and set aside the impugned penalty order dated 06.07.2021 and attachment of his Savings Account No. 10276792202(IFSC : SBIN0004809) dated 27.02.2025, issued by the respondent No. 2 viz. Commissioner, Central Goods Service Tax, Khatla, Aizawl, Mizoram, contending that the order imposing the penalty, is illegal and it was passed without giving any reasonable opportunity.

3. Issue notice, returnable within 4(four) weeks.

4. As Ms. Zairemsangpuii, learned CGC for respondent No. 1; and Ms. Vanneihsiami, learned Government Advocate for respondents No. 4, 5 & 6, have appeared and accepted notice on behalf of their respective respondents, no formal notice is required to be sent to the said respondents. However, requisite extra copies of the writ petition be furnished to them during the course of the day.

5. As requested, steps be taken upon the respondent Nos. 2 & 3 by way of *dasti* service which shall be routed through the Registry of this Court within a period of 1(one) week from today. An affidavit to that effect, be filed, thereafter.

6. List it after 4(four) weeks on a date to be fixed by the Registry.

7. The prayer for an interim order shall be considered on the next date of listing.

JUDGE

Comparing Assistant