

GAHC040000882026



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

Case No. : WP(C)/19/2026

Mahabir Tiwari
Son of Late Jagdish Tiwari, resident of C/o Laxmi Centre, Lida Complex, New
Market, PO and PS Daporijo, Upper Subansiri District, Arunachal Pradesh. 791122

VERSUS

The Union of India and 3 Ors
represented by the Secretary to the Govt of India, Ministry of Finance, Department of
Revenue, Room No. 66 A, North Block, New Delhi 110001

2:The Commissioner
Age: 0
Occupation :
Central Goods and Service Tax and Central Excise
Sector A
Naharlagun
791110

3:The Assistant Commissioner
Age: 0
Occupation :
Central Goods and Service Tax and Central Excise
Sector A
Naharlagun
791110

4:The Superintendent
Age: 0
Occupation :
Central Goods and Service Tax and Central Excise
Itanagar Range
Sector A

Naharlagun
79111

Advocate for the Petitioner : Kemo Lollen, Arun Yun, Maryum Sora, Geli Taye, D Ado, Ravi Shankar Mishra

Advocate for the Respondent : Marto Kato, DSGI

**BEFORE
HONOURABLE MRS. JUSTICE MARLI VANKUNG**

ORDER

Date : 22.01.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner, who has filed the instant writ petition under Article 226 of the Constitution of India for issuance of the appropriate writ or order, being aggrieved by the notice for recovery proceedings under Section 79 of the GST Act, 2017 dated 24.10.2025, by submitting that the instant notice for recovery proceedings was received by the petitioner without any show cause notice issued to the petitioner.

The learned counsel submits that issuance of such a notice without giving a chance to the petitioner is in violation of the principle of natural justice.

On considering the submissions made by the learned counsel for the petitioner, issue notice of motion to the respondents.

Ms. Y. Gao appearing on behalf of Mr. M. Kato, learned DSGI accepts notice on behalf of the respondent No. 1.

Notice be issued to the respondent Nos. 2, 3 & 4 through registered post with A/D within 3 working days, returnable by three weeks.

List the matter after 3 (three) weeks.

Requisite copies of the writ petition to be duly furnished to the learned

counsel for the respondent No. 1.

On the submission made by the learned counsel for the petitioner, this court finds it fit to stay the operation of the impugned notice dated 24.10.2025 till the next date of listing.

JUDGE

Comparing Assistant