GAHC010099222023



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

Case No.: WP(C)/2620/2023

MARJIT BASUMATARY
PROPRIETOR ,
REP. BY SELF,
ADDRESS- VILL- BAJUGAON,
P.O- JARAGURI, DIST- KOKRAJHAR, ASSAM, PIN-783361

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY TO THE GOVT OF INDIA,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, NORTH BLOCK,
RAJPATH MARG, NEW DELHI-01

2:THE DIRECTORATE GENERAL OF GST INTELLIGENCE - GUWAHATI ZONAL INIT GUWAHATI ZONAL UNIT

REP. BY ADDL. DIRECTOR GENERAL H. NO-77 WARD NO- 54

OPP. SRIMANTA KALASHETRA GUWAHATI-37

3:THE ADDL. DIRECTOR GENERAL OF GST INTELLIGENCE DIRECTORATE GENERAL OF GST INTELLIGENCE GUWAHATI ZONAL UNIT

H. NO-77 WARD NO- 54 OPP. SRIMANTA KALASHETRA GUWAHATI-37

4:THE DEPUTY DIRECTOR OF GST INTELLIGENCE DIRECTORATE GENERAL OF GST INTELLIGENCE

GUWAHATI ZONAL UNIT

H. NO-77 WARD NO- 54

OPP. SRIMANTA KALASHETRA GUWAHATI-37

5:THE ASSISTANT COMMISSIONER OF CENTRAL TAX GUWAHATI COMMISSIONERATE BONGAIGAON DIVISION NEAR GAURIPUR FIELD DHUBRI-78330

Advocate for the Petitioner : MR. A M BARUAH

Advocate for the Respondent : DY.S.G.I.

BEFORE HONOURABLE MR. JUSTICE KALYAN RAI SURANA

ORDER

Date: 24.07.2023

Heard Mr. B. Raichandani, learned counsel for the petitioner. Also heard Mr. S.C. Keyal, learned standing counsel for the respondents.

2. Pursuant to the order dated 07.06.2023 and 19.06.2023, the learned standing counsel for the respondents has produced the records to project that there were sufficient materials against the petitioner to issue showcause notice to him. The learned standing counsel for the respondents has

submitted that the writ petitioner has prematurely filed this writ petition to challenge the show cause notice without submitting any reply.

- 3. Perused and returned the said records.
- 4. It is deemed appropriate that the respondents be directed to file their affidavit-in-opposition.
- 5. Accordingly, the issue of maintainability is kept open on two counts, viz., (i) show cause reply has not been filed, and (ii) the GST laws are complete code in itself and against order-in-original, provision for appeal and/or revision have been provided. Nonetheless, issue notice of motion, returnable on 14.08.2023.
- 6. Requisite extra copies of the writ petition be served on the learned standing counsel for the respondents within 2 days.
- 7. Reply if any, may be filed by the petitioner within 25.08.2023.
- 8. List on 28.08.2023 and if time permits, an attempt would be made to hear the matter on the said date.
- 9. The interim order passed on 07.06.2023, is extended till the next date of listing.

JUDGE

Comparing Assistant