

GAHC010010382024



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

Case No. : WP(C)/229/2024

M/S SURYA BUSINESS PRIVATE LIMITED
A PRIVATE LIMITED COMPANY INCORPORATED UNDER THE PROVISIONS
OF THE COMPANIES ACT, 1956 HAVING ITS PLACE OF BUSINESS AT GAR
ALI, JORHAT, ASSAM, 785001 AND IN THE PRESENT PROCEEDINGS
REPRESENTED BY SRI SUNIL RANJAN JAIN, THE DEPUTY GENERAL
MANAGER OF THE PETITIONER COMPANY

VERSUS

THE STATE OF ASSAM AND 3 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM, DEPARTMENT OF FINANCE AND TAXATION,
ASSAM SECRETARIAT, DISPUR, GUWAHATI- 781006

2:THE ASSISTANT COMMISSIONER OF STATE TAX
JORHAT 1 CIRCLE
JORHAT ZONE
ASSAM
JEC ROAD
JORHAT
ASSAM- 785001

3:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
GANESHGURI
GUWAHATI- 781006

4:THE ASSISTANT COMMISSIONER OF STATE TAX
APEX GST AUDIT CELL
ASSAM
KAR BHAWAN
DISPUR
GUWAHATI- 78100

Advocate for the Petitioner : MR ANKIT KANODIA

Advocate for the Respondent : SC, FINANCE AND TAXATION

**BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

ORDER

Date : 21-02-2024

Heard Mr. P. Das, learned counsel for the petitioner and Mr. H. Baruah, learned counsel representing Mr. B. Choudhury, learned Standing Counsel, Finance and Taxation Department for all the respondents.

The learned counsel for the parties have conjointly submitted that the impugned Show Cause Notice dated 21.12.2023 has since been withdrawn by an Order dated 20.02.2024 and as such, the writ petition challenging the said Show Cause Notice dated 21.12.2023 has become infructuous.

In view of the above submission made by the learned counsel for the parties, the writ petition is dismissed as infructuous.

The interim order passed earlier on 19.01.2024 stands accordingly recalled.

A copy of the order dated 20.02.2024, placed by the learned counsel for the parties, is kept with the case record.

JUDGE

Comparing Assistant