

GAHC010125772024



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

Case No. : WP(C)/3290/2024

M/S PRAGATI STEEL FABRICATION AND ANR
MAGAZINE, SHIVA NAGAR, PATHAR QUERY, KAMRUP (M), GUWAHATI,
ASSAM-781036, REPRESENTED BY ITS PROPRIETOR UDDHAB DEKA.

2: UDDHAB DEKA
S/O SRI PRABHAT CH. DEKA
R/O BARBARI MAGZINE
VIP ROAD

GUWAHATI-36
ASSA

VERSUS

THE UNION OF INDIA AND 4 ORS.
MINISTRY OF FINANCE, REPRESENTED BY THE SECRETARY TO THE
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI.

2:CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS
1ST FLOOR
TOWER
NBCC PLAZA
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017

3:THE PRINCIPAL COMMISSIONER OF STATE TAXES

ASSAM
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-6.

4:THE JOINT COMMISSIONER OF STATE TAXES

(APPEALS)
GUWAHATI
KAR BHAWAN
DISPUR
GUWAHATI-6.

5:THE COMMERCIAL TAX OFFICER
(SUPERINTENDENT OF TAXES)
GUWAHATI-B-1
GUWAHATI-B KAR BHAWAN
GUWAHATI-0

Advocate for the Petitioner(s) : Ms. N. Hawelia

Advocate for the respondent(s): Mr. B Gogoi

Ms. M.L. Gope

Mr. B.N. Gogoi

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 02.08.2024

Heard Ms. N. Hawelia, the learned counsel appearing on behalf of the petitioners; Ms. M.L. Gope, the learned counsel appears on behalf of the respondent No.1; Mr. B.N. Gogoi, the learned counsel appears on behalf of the respondent No. 2 as well as Mr. B. Gogoi, the learned counsel appearing on behalf of the respondent Nos. 3 to 5.

2. The petitioners have approached this Court challenging the order of cancellation of registration of the petitioner No.1 vide an order dated 31.12.2019.

3. It is seen that pursuant to the cancellation of the registration, the petitioners approached the appellate forum for the purpose of revocation of the order of cancellation of the registration which was however rejected. Subsequent thereto, the instant writ petition was filed. This Court while entertaining the writ petition on 27.06.2024 issued notice and sought for certain instructions(s). Thereupon vide an order dated 03.07.2024, the Assistant

Commissioner of State Tax had dropped the proceedings for cancellation of registration and the suspension of registration which was stood revoked w.e.f 03.07.2024.

4. Mr. B. Gogoi, the learned counsel appearing on behalf of the State respondents submits that in view of the order dated 03.07.2024, nothing further remains in the instant writ petition. On the other hand, Ms. Hawelia, the learned counsel appearing on behalf of the petitioners submits that the order dated 03.07.2024 does not clearly say that the cancellation of the registration of the petitioner No.1 have been revoked.

5. This Court taking into account the submission of Mr. B. Gogoi, the learned counsel and also taking into account the order dated 03.07.2024 deems that the order which has been impugned in the instant proceedings is no longer in existence, and accordingly, the cancellation of the registration of the petitioners have been revoked.

6. With the above observation and direction the instant writ petition stands disposed of.

7. The petitioners shall now duly file all the returns as per the mandate of law.

JUDGE

Comparing Assistant