

GAHC010195002021



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

Case No. : WP(C)/6267/2021

GREEN VISION INDUSTRIES
A PARTNERSHIP FIRM REGISTERED UNDER THE PROVISIONS OF THE
INDIAN PARTNERSHIP ACT, 1932 AND HAVING ITS OFFICER AND
FACTORY AT RAMESWARDHAM, JOGIPATHAR GAON, PANITOLA NEAR
GOVINDPUR RAILWAY STATION TINSUKIA 786183 DIST. TINSUKIA, ASSAM

VERSUS

THE UNION OF INDIA AND 4 ORS
THROUGH THE FINANCE SECRETARY MINISTRY OF FINANCE HAVING
HIS OFFICE AT NORTH BLOCK, NEW DELHI-11001

2:THE COMMISSIONER
DIBRUGARH
O/O THE CENTRAL GOODS AND SERVICE TAX
DIBRUGARH
ASSAM

3:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
CENTRAL GST DIVISION TINSUKIA
ASSAM

4:PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
O/O THE CENTRAL GOODS AND SERVICE TAX
ASSAM

5:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REP. BY ITS CHAIRMAN DEPTT. BY ITS CHAIRMAN DEPTT. OF REVENUE
MINISTRY OF FINANCE NORTH BLOCK
CENTRAL SECRETARIAT NEW DELHI-11000

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : SC, GST

**BEFORE
HONOURABLE MR. JUSTICE KAUSHIK GOSWAMI**

ORDER

17.07.2024

- 1.** Heard Ms. M.L. Gope, learned counsel for the writ petitioner. Also heard Mr. S.C. Keyal, learned counsel representing the GST authorities.
- 2.** This writ petition has been filed inter-alia assailing the order dated 08.09.2021 (Annexure-16) passed by the Principal Commissioner i.e. the respondent no.4 rejecting the application filed by the petitioner seeking special rate by holding that the same was barred by limitation.
- 3.** By referring to a decision of this Court rendered in the case of North East Hi-tech Vs. Union of India [WP(c) 740/2022] by order dated 13/05/2022 passed by the learned Single Judge, Ms. M.L. Gope submits that the matter is covered by the judgement of this Court wherein, it was held that limitation was not applicable for the relevant period and, therefore, the application submitted by the writ petitioner before the respondent no.2 on 30.09.2020 deserves to be considered on merit.
- 4.** Mr. Keyal, learned Standing Counsel, GST has also submitted in his usual fairness that in view of the decision in the case of North East Hi-tech (supra), the application of the petitioner has to be considered on merit.

5. If that be so, nothing survives for adjudication in this case. As such, this writ petition is disposed of by providing that the application submitted by the petitioner on 30.09.2020 be considered by the respondent no.2 on merit and dispose of with a reasoned order. F

6. Facilitating the above, the impugned orders dated 08.01.2021 and 08.09.2021 are hereby set aside. It is also provided that until such time, the exercise as directed by this Court is carried out and completed in accordance with law, no coercive action shall be initiated against the petitioner for recovery of the amount involved in this proceeding.

7. With the above observation, the writ petition stands disposed of.

JUDGE

Comparing Assistant