

GAHC010234592024



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

Case No. : WP(C)/5775/2024

MUJAHAR ALI SARKAR
S/O KUMMAN ALI SARKARA R/O HOLDING NO 103 BIDYAPARA DHUBRI
783301 ASSAM MOBILE 9435095231DHUBRI

VERSUS

THE STATE OF ASSAM AND 3 ORS
REP BY THE COMMISSIONER AND SECRETARY TO THE GOVT OF
FINANCE TAXATION DEPTT DISPUR GUWAHATI 6 ASSAM

2:THE COMMISSIONER OF TAXES
STATE GOODS AND SERVICES TAX KAR BHAWAN BISHNU PRASAD RAVA
FLYOVER DISPUR GANESHGURI GUWAHATI 781006

3:THE DEPUTY COMMISSIONER OF STATE TAX
DHUBRI

4:THE ASSISTANT COMMISSIONER OF STATE TAX
DHUBRI

Advocate for the Petitioner : MR. DEVENDR SARAF, MR. D SARAF,MR. S S GUPTA

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

17.12.2024

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Heard Mr. D. Saraf, learned counsel for the petitioner. Also heard Mr. B. Gogoi, learned Standing Counsel for the Finance and Taxation Department.

The writ petitioner before this Court has put to challenge the summary of the show cause notice dated 11.09.2024 as well as the order vide Form GST, DRC-07 dated 22.10.2024 whereby several demand of Rs.44,63,076/- was made on the petitioner comprising of tax interest and penalty. The petitioner was called upon to pay the said account by 22.11.2024, following which the proceedings were required to be initiated against him to recover the outstanding dues.

Pursuant to the liberty granted by the Court to the respondents to complete their instructions an affidavit has been filed by the respondent whereby at para 11 the following averments are made:

“That with regard to the statements made in paragraph Nos. 9 to 15 of the writ petition, the deponent humbly begs to submit that the show cause notice dated 11.09.2024 and the Demand Order dated 22.10.2024 were issued inadvertently and are under process to be rectified. Once rectified, the demand will be set to zero. However, the first show cause notice dated 29.06.2024 remains valid, and the petitioner is required to appear before the Proper Officer for a hearing to address the discrepancies.”

Having heard the learned counsel for the parties and upon careful perusal of the writ petition as well as the affidavit filed by the respondents were concerned, this Court is of the view that since there is an averment by the respondent authority in the affidavit filed by the Joint-Commissioner of Taxes Assam that this show-cause and demand notice was issued inadvertently and process for rectification is underway and once rectified, the demand will be set

to zero, the respondents are permitted to proceed with the rectification and for recalling the show-cause as well as demand notice issued on the petitioner.

This process will be completed within 10 days from today.

With the above observations this writ petition stands closed and disposed of.

Interim order, if any, will be vacated.

JUDGE

Comparing Assistant