



Serial No. 01
Supplementary List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C) No. 95 of 2026

Date of Decision: 10.03.2026

Sri Ram Gopal Harlalka,
S/o Late P.L. Harlalka, aged about 76 years,
R/o 20, Fancy Valley, P.O. Tura,
District West Garo Hills, Meghalaya-794001 **... Petitioner(s)**

Versus

1. Union of India represented by
The Secretary to the Government of India,
Ministry of Finance, Department of Revenue, North Block, New Delhi
2. The Commissioner of Central Goods & Services Tax, Shillong
Commissionerate, Crescens Building, M.G. Road,
Shillong 793001, Meghalaya
3. Commissioner (Appeals), CGST, Central Excise & Customs,
3rd Floor, GST Bhavan, Kedar Road, Machkhowa,
Guwahati 781001, Assam.
4. The Assistant Commissioner,
Central Goods & Services Tax, Shillong,
Office of the Commissioner of CGST, Crescens Building, M.G. Road,
Shillong 793001, Meghalaya. **.... Respondent(s)**

Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Judge
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioner(s) : Dr. A. Todi, Adv.

For the Respondent(s) : Dr. N. Mozika, DSGI with
Ms. M. Myrchiang, Adv.



i)	Whether approved for reporting in Law journals etc:	Yes/No
ii)	Whether approved for publication in press:	Yes/No

Per. H.S. Thangkhiew, Judge:

JUDGMENT AND ORDER (ORAL)

1. The present writ petition has been directed against the Order-in-Original dated 22.03.2023, passed by the Assistant Commissioner, Central Goods & Services Tax, Shillong, levying Service Tax under Chapter-V of the Finance Act, 1994.

2. The subject matter in issue concerns the levying of Service Tax based solely on the ground on which the Tax Deduction at Source (TDS), has been made. It is the case of the petitioner that as the same was impermissible in law, the Order-in-Original was then challenged before the Commissioner (Appeals), which however by the order dated 22.02.2024, upheld the findings of the adjudicating authority, and the Appeal was rejected.

3. Mr. A. Todi, learned counsel for the petitioner submits that the Order-in-Appeal dated 22.02.2024. had been passed without personal hearing being afforded to the writ petitioner, who could not appear due to serious medical conditions. The learned counsel has also taken this Court to the observations and findings contained in the Order-in-Appeal, and



the medical records of the writ petitioner which have been annexed to the writ petition. He therefore, prays that at this stage as there are other issues also involved, this Court take up the matter for consideration.

4. Dr. N. Mozika, learned DSGI assisted by Ms. M. Myrchiang, learned counsel for the respondents, has at the outset though not disputing the findings on the fact that the writ petitioner could not appear for the personal hearing, however has submitted that the petitioner is at liberty to approach the Appellate Tribunal, where the grounds set forth in the writ petition can be taken up as provided under Section-86 of the Finance Act, 1994, inasmuch as, the Appellate Tribunal is also vested with the power to consider condonation of any delay, that may have occurred.

5. Upon hearing the learned counsel for the parties and also on examination of the materials as placed, it is seen that in the Order-in-Appeal itself at Para-11, it has been recorded that the appellant was granted personal hearing on 19.12.2023, and thereafter on 18.01.2024 and 19.02.2024, but there was no appearance by him or by the authorized representative. It has also been recorded that at Para 12.4, that the findings of the adjudicating authority had been confirmed and the fact that the appellant had not come forward to present the case is also recorded. As it has been submitted by the learned counsel for the petitioner that the non-appearance was caused by the extenuating circumstances due to ill-



health, this Court has also perused the medical records annexed the writ petition, which prima facie indicates that the non-appearance of the petitioner in the appellate proceedings was caused by various grievous ailments.

6. In the considered view of this Court therefore, and for the ends of justice, this writ petition is disposed of by directing the writ petitioner to prefer an appeal before the Appellate Tribunal as provided under Section-86 of the Finance Act, 1994. The delay which has been caused shall be given due consideration taking into consideration the circumstances which had resulted in the non-appearance of the writ petitioner before the Commissioner (Appeals). The petitioner shall also ensure that the appeal is filed within a period of 6(six) weeks, from the date of this order.

7. It is also provided that until the matter is taken up and disposed of by the Appellate Tribunal, no coercive action shall be taken against the petitioner in the meanwhile.

8. With the above noted directions, this writ petition stands closed and is accordingly disposed of.

(B. Bhattacharjee)
Judge
Meghalaya
10.03.2026

(H.S. Thangkhiew)
Judge



"V. Lyndem PS"

Signature Not Verified

Digitally signed by
VALENTINO LYNDEM
Date: 2026.03.10 19:53:46 IST