GAHC010228142026

2026:GAU-AS:15534

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

Case No. : WP(C)/5650/2026

SRI MURLIDHAR PAREEK
S/O- SRI RAMNIWAS PAREEK,
RESIDENT OF -TEMPLE ROAD, SIVASAGAR, P.O. AND P.S.- SIVASAGAR,
DISTRICT -SIVASAGAR, ASSAM, PIN -785640

VERSUS

THE UNION OF INDIA AND ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO.- 66,
NORTH BLOCK, NEW DELHI -110001

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001.

3:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI- 06
KAMRUP (M)ASSAM

4:THE PRINCIPAL COMMISSIONER OF STATE TAX
ASSAM
KAR BHAWAN

G.S. ROAD
DISPUR
GUWAHATI- 06
KAMRUP (M) ASSAM.

5:THE DEPUTY COMMISSIONER OF STATE TAX
SIVASAGAR-1
SIVASAGAR ZONE
COURT CAMPUS
SIVASAGAR
P. O AND DISTRICT- SIVASAGAR
ASSAM- 785640

For the Petitioner (s) : Mr. R. S. Mishra, Advocate

For the Respondent(s) : Mr. B. Gogoi, SC, Finance & Taxation
Mr. S. C. Keyal, Sr. Advocate
Mr. K. Jain, Advocate

BEFORE
HON'BLE MR. JUSTICE DEVASHIS BARUAH
O R D E R

13.10.2026

Heard Mr. R. S. Mishra, the learned counsel appearing on behalf of the Petitioner. Mr. B. Gogoi, the learned counsel appears on behalf of the Finance and Taxation Department of the Government of Assam and Mr. S. C. Keyal, the learned Senior Counsel as well as the Standing Counsel of the CGST appears on behalf of the CGST Department.

2. The Petitioner is aggrieved by the action on the part of the

Respondent Authorities in suspending the Petitioner's registration by issuance of a Show Cause Notice dated 29.08.2026 on the ground that the Petitioner has not paid the dues in terms with the order passed under Section 73(9) of the Assam Goods and Services Tax Act, 2017 (for short, 'the Act of 2017').

3. The learned counsel appearing on behalf of the Petitioner submitted that the order under Section 73 of the Act of 2017 was passed on 28.02.2025. Thereupon, the Petitioner filed a rectification application on 30.03.2025. The said rectification application has not been disposed of even after a period of one year has elapsed, and on the other hand, on account of non-payment of the demand made on the basis of the order dated 28.02.2025, the Petitioner has been issued a Show Cause Notice for cancellation of the registration.

4. The learned counsel appearing on behalf of the Petitioner further submitted that the suspension of the registration vide the Show Cause Notice dated 29.08.2026 had severely affected the Petitioner's business. It is also the submission of the learned counsel for the Petitioner that on one hand, the rectification application has not been disposed of and there is no ascertainment of the demand, and consequently, the Petitioner is not even able to file an Appeal thereagainst. The learned counsel further submitted that as on today, more than 20% of the

demand so raised in the order dated 28.02.2025 has already been realized, and if the Petitioner had filed an Appeal under Section 107 of the Act of 2017 by depositing 10% of the contested demand, there would be an automatic stay. It is under such circumstances the Petitioner is compelled to approach this Court by filing the present writ petition.

5. This Court has also heard the learned counsels appearing on behalf of the parties and has also taken note of that the rectification application was filed on 30.03.2025. A period of more than one year has elapsed and the concerned proper officer has not decided on the said rectification application. On account of the rectification application having not been decided, the amount which is required to be paid by the Petitioner remains uncertain, more so, when the Act of 2017 provides an avenue for seeking rectification under Section 161 of the Act of 2017 against an Order in Original passed under Section 73 of the Act of 2017.

6. Consequently, this Court therefore disposes of the instant writ petition with the following observations and directions:-

(i) The proper officer, i.e. the Respondent No.5 is directed forthwith and not later than 15 days from today to dispose of the rectification application.

(ii) This Court further directs that in the circumstance the rectification application is not decided within the period of 15 days as directed hereinabove by the Respondent No.5, the suspension which has been put on the Petitioner's registration vide the Show Cause Notice dated 29.08.2026 shall upon the expiry of the period of 15 days from today automatically stand revoked without further reference to any orders.

(iii) Mr. B. Gogoi, the learned Standing Counsel for the Finance and Taxation Department referring to Section 75 and Section 161 of the Act of 2017 submitted that the Petitioner has to be given a hearing prior to a decision in the rectification application. Taking into account the above, this Court directs the Petitioner to appear before the Respondent No.5 on 16.10.2026 for a hearing on the said rectification application.

(iv) It is further observed that in the circumstance the rectification application is decided against the Petitioner, the order passed herein shall not prejudice the Petitioner to avail remedies available as per law.

(v) The Petitioner shall also submit his reply to the Show Cause Notice dated 29.08.2026 which was issued for

cancellation of the registration, in the mean time.

(vi) A copy of this order be furnished to Mr. B. Gogoi, the learned Standing Counsel appearing on behalf of the Finance and Taxation Department for due compliance.

JUDGE

Comparing Assistant