GAHC010183702025

2025:GAU-AS:17267

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

Case No. : WP(C)/4700/2025

PRITAM SOVASARIA
SON OF LATE RADHESHYAM SOVASARIA SUBHAM ELITE FLAT NO 4E BLOCK A2 SILPUKHURI GUWAHATI

VERSUS

THE UNION OF INDIA AND ORS
REPRESENTED BY THE SECRETARY TO THE GOVT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE ROOM NO 66 A NORTH BLOCK NEW DELHI

2:THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX
GST BHAWAN KEDAR ROAD GUWAHATI ASSAM

3:THE SUPERINTENDENT
I B RANGE GOODS AND SERVICE TAX INTELLIGENCE GST BHAWAN KEDAR ROAD GUWAHATI ASSAM

4:THE SENIOR INTELLIGENCE OFFICER
OFFICE OF THE DIRECTORATE GENERAL GOODS AND SERVICES TAX INTELLIGENCE GUWAHATI ZONAL UNIT HOUSE NO 77 PANJABARI ROAD GUWAHATI

5:THE STATE WEST BENGAL
REPRESENTED BY DIRECTORATE OF COMMERCIAL TAXES OFFIE OF THE SPECIAL COMMISSIONER BUREAU OF INVESTIGATION NORTH BENGAL HEADQUARTER 10 MADAN STREET ESPLANADE CHANDNI CHOWK BOW BAZAR KOLKATA

6:THE ASSISTANT COMMISSIONER OF REVENUE
GOVT OF WEST BENGAL OFFICE OF THE SPECIAL COMMISSIONER BOI NORTH BENGAL HQ COMMERCIAL TAX BUILDING PARIBAHAN NAGAR MATIGARA SILIGURI

7:THE PROPER OFFICER STATE GST
OFFICE OF THE SPECIAL COMMISSIONER BUREAU OF INVESTIGATION NORTH BENGAL CENTRAL REVENUE BUILDING HAREN MUKHERJEE ROAD HAKIMPARA SILIGURI WEST BENGA

B E F O R E

HON'BLE MR. JUSTICE SANJAY KUMAR MEDHI

Advocate for the petitioner : Shri A. Goyal, Advocate.

Advocates for the respondents : Shri S. K. Medhi, CGC,
Ms. M. Das, Advocate, R-1
Shri S. Chetia, Sr. SC, CGST, R-2 & 3
Shri S. C. Keyal, Senior SC,
Ms. S. P. Upadhyay, Advocate, R-4,
Shri B. Gogoi, Advocate, R-5, 6 & 7

Date on which judgment is reserved : NA

Date of pronouncement of judgment : **11.12.2025**

Whether the pronouncement is of the operative part of the judgment? : NA

Whether the full judgment has been pronounced? : Yes

Judgment & Order

Heard Shri A. Goyal, learned counsel for the petitioner. Also heard Ms. M. Das, learned counsel appearing on behalf of Shri S. K. Medhi, learned CGC appearing for the respondent no. 1; Shri S. Chetia, learned Senior Standing Counsel, CGST appearing for the respondent nos. 2 & 3; Ms. S. P. Upadhyay, learned counsel appearing on behalf of Shri S. C. Keyal, learned Senior Standing Counsel for the respondent no. 4 and Shri B. Gogoi, learned Counsel for the respondent nos. 5, 6 & 7.

2. Considering the facts and circumstances of this case and as agreed to by the learned counsel for the parties, the same is taken up for disposal at the admission stage.

3. The petitioner has put to challenge a Show-Cause Notice dated 10.07.2025 issued by the Superintendent, I-B Range Guwahati Zonal Unit as to why his GST Registration should not be cancelled. The challenge is also against an order dated 30.07.2025 which was passed during the pendency of the first writ petition whereby the GST registration was cancelled.

4. The learned counsel for the petitioner has primarily contended that such cancellation has been done with retrospective effect and the same was not indicated in the Show Cause Notice. He has also contended that the notice was cryptic in nature as apart from quoting the relevant provisions of law, there was no factual aspect on which the show cause notice was issue, as a result of which, the petitioner was deprived of a reasonable opportunity to submit an effective reply. He has also submitted that the action is high handed and unreasonable violating the fundamental rights of the petitioner under Articles 14 and 21 of the Constitution of India.

5. In support of his submission, the learned counsel for the petitioner has relied upon a decision dated 08.07.2024 by the Division Bench of Hon'ble High Court of the Telengana in the case of ***Rayees Metals Vs Deputy State Tax Officer***. In the said case, interference was made by the Hon'ble Court on the ground that the notice was cryptic and the rights of the taxpayer under Article 21 was violated.

6. Shri Goyal, the learned counsel has however clarified that presently he is confining his argument on the aspect of cancellation of the registration and so far as the seizure of the goods is concerned, he would take up the matter with the appropriate authority of the State of West Bengal.

7. Countering the submissions of the petitioner, Shri Chetia, the learned Standing Counsel has contended that it is wholly in correct on the part of the petitioner to state that the impugned show cause notice was cryptic in nature. He has submitted that the opportunity was granted to the petitioner and though the notice by the e-mail had contained the provisions of law, there was an attachment which however could not be sent on the e-mail address. So far as the hard copy of the show cause notice along with enclosures is concerned, the same had returned back un-served. The learned counsel has submitted that the petitioner has evaded receipt of the enclosures to the show cause notice being served upon him and is trying to take advantage of his own wrong. He has also submitted that cancellation of the registration by giving a retrospective effect is permissible in law.

8. Shri Gogoi, the learned counsel for the State of West Bengal has endorsed the submission advanced on behalf of the CGST and has also justified the aspect of seizure. He has also added that since the aspect of seizure is not presently pressed, the same would be defended at an appropriate stage. The learned counsel for the rest of the respondents have endorsed the submissions advanced on behalf of the CGST.

9. The rival submissions have been duly considered and the materials placed before this Court have been duly examined.

10. A perusal of the Show-Cause Notice dated 10.07.2025 would reveal that apart from stating the provisions of Section 29(2)(e) of the ***Central Goods and Services Tax Act, 2017***, there are no facts or any details stated. There is however an indication in the notice that supportive documents are attached for specific details. It is the specific case of the petitioner that such details were not furnished to him.

11. This Court has however taken consideration of the submissions advanced on behalf of the CGST that the attachment in the e-mail would not be served in the e-mail ID of the petitioner and also the hard copies had bounced back. Be that as it may, Shri Chetia, the learned Standing Counsel has placed before this Court the attachment to the show cause notice containing the materials on which the same has been issued.

12. Without going into the contentious issue as to whether the petitioner had evaded receipt of the enclosures to the show cause notice, this Court is of the view that to shorten the litigation, the impugned order of cancellation dated 30.07.2025 based on the impugned show cause notice is set aside and the petitioner be given a fresh opportunity to file his show cause in terms of the enclosures, copy of which have been supplied to Shri Goyal, learned counsel for the petitioner by Shri Chetia, learned Senior Standing Counsel in the Court by itself.

13. Let such reply be filed within a period of 3 (three) weeks from today along with a copy of the present order and upon such submission, the reply is to be considered in accordance with law and by giving the petitioner a personal hearing. The outcome of such consideration is required to be communicated to the petitioner in writing.

14. As regards the aspect of the seizure, liberty is granted to the petitioner to raise the same before the appropriate authority in accordance with law.

15. The writ petition stands disposed of in the manner indicated above.

JUDGE

Comparing Assistant