GAHC010209892026

2026:GAU-AS:15547

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

Case No. : WP(C)/5264/2026

SRI PANKAJ KUMAR DAS
SON OF SRI LALSINGH DAS, RESIDENT OF VILLAGE SARPARA, P.O. SARPARA, P.S. PALASBARI, DISTRICT KAMRUP, ASSAM, PIN 781122

VERSUS

THE UNION OF INDIA AND 10 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO. 66A, 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 SUPERINTENDENT (ANTI EVASION)
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI 781001.

4:THE INSPECTOR (ANTI EVASION)
CENTRAL GOODS AND SERVICE TAX

CENTRAL EXCISE AND CUSTOMS

GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI 781001.

5:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
DEPARTMENT OF FINANCE AND TAXATION
DISPUR
ASSAM.

6:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI 781006.

7:THE ASSISTANT COMMISSIONER OF STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI 781006.

8:THE SUPERINTENDENT OF STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI 781006.

9:INDIAN OIL CORPORATION LIMITED
INDIAN OIL BHAVAN
REFINERY
SECTOR 3
NOONMATI
GUWAHATI 20.

10:THE EXECUTIVE DIRECTOR AND STATE HEAD
ASSAM
INDIAN OIL CORPORATION LIMITED
INDIAN OIL BHAVAN
REFINERY
SECTOR 3
NOONMATI
GUWAHATI 20.

11:THE BRANCH MANAGER

HDFC BANK LIMITED
NH 37
BIJOYNAGAR
DISTRICT KAMRUP
ASSAM 781122

Advocate for the Petitioner : MR. R S MISHRA, MS B SARMA,MS. M DEY

Advocate for the Respondent : DY.S.G.I., R BASUMATARY(R11),MR R CHAKRAVORTY(R11),SC, GST,SC, I O C,SC, FINANCE AND TAXATION

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

13.10.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner; Mr. A.K. Dutta, learned Central Government Counsel [CGC] for the respondent no. 1; Mr. K. Jain, learned counsel on behalf of Mr. S.C. Keyal, learned Special Counsel and Standing Counsel, CGST for the respondent nos. 2 to 4; Mr. B. Gogoi, learned Standing Counsel, Finance and Taxation Department for the respondent nos. 5 to 8; Mr. N. Baruah, learned counsel for the respondent nos. 9 & 10; and Mr. R. Chakraborty, learned counsel for the respondent no. 11.

2. Mr. Mishra, learned counsel for the petitioner has submitted that the Show Cause Notice dated 07.08.2026 for GST Cancellation of the petitioner including the order of suspension placed with effect from 07.08.2026 has since been recalled. He has submitted that a fresh Show Cause Notice been issued for cancellation of GST registration giving rise to a new cause of action. In that view of the matter, the issue raised with regard to the Show Cause Notice dated 07.08.2026 does not survive.

3. Mr. Mishra has also submitted that the Letter dated 13.08.2026 written from the Office of the Commissioner of the Taxes, Assam to the Indian Oil Corporation Limited for withholding of outstanding payments payable to the petitioner has also been recalled.

Therefore, the petitioner does not have any grievance on that count.

4. Mr. Chakraborty, learned counsel appearing for the respondent no. 11 has submitted that the respondent no. 11 received an Office Letter vide Order Reference no. 1116 dated 12.10.2026 from the Assistant Commissioner of State Tax, Guwahati, Unit-B stating that no proceedings pending against the petitioner warranting attachment of the Bank Accounts related to PAN : AGJPD7590D maintained by the petitioner at Bijoynagar Branch of HDFC Bank. By the Order Reference no. 1116 dated 12.10.2026, the respondent no. 11 has been asked to restore the Bank Accounts of the petitioner.

5. Mr. Gogoi, learned Standing Counsel, Finance and Taxation Department and Mr. Baruah, learned counsel for the respondent nos. 9 & 10 have also endorsed the submissions of Mr. Mishra and Mr. Chakraborty.

6. The learned counsel appearing for the parties have conjointly submitted that as on date, there is no surviving cause in this writ petition for adjudication.

7. The writ petition is, therefore, closed.

8. The copy of the Order Reference no. 1116 dated 12.10.2026 placed by Mr. Chakraborty is kept with case records.

JUDGE

Comparing Assistant