GAHC010109402024

2026:GAU-AS:10450

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

Case No. : WP(C)/2848/2024

BRAHMAPUTRA TELE PRODUCTIONS PVT. LTD.,
A COMPANY REGISTERED UNDER THE COMPANIES ACT, 1956 AND HAVING ITS OFFICE AT NH-37, GORCHUK, NEAR MARUTI KATA, GHY-781035, ASSAM, REPRESENTED BY SRI SUBHODH PODDAR MANAGER, FINANCE AND ACCOUNTS.

VERSUS

THE UNION OF INDIA AND 3 ORS
MINISTRY OF FINANCE, REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE, GOVT. OF INDIA, NEW DELHI.

2:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER
NBCC PLAZA
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.

3:THE PRINCIPAL COMMISSIONER
STATE GST
ASSAM
KAR BHAWAN
G.S. ROAD
DISPUR
GHY-06.

4:THE ASSISTANT COMMISSIONER
STATE TAX
GST
CIRCLE-2

UNIT-B
GHY

BEFORE

HON'BLE MR. JUSTICE DEVASHIS BARUAH

For the Petitioner(s) : Ms. S. Sarkar, Advocate

For the Respondent(s) : Mr. S. C. Keyal, SC, CGST
: Mr. K. Jain, Advocate
: Mr. B. Choudhury, SC, SGST

- Date on which Judgment was reserved : N/A
- Date of Pronouncement of Judgment : **29.07.2026**
- Whether the pronouncement is of the Operative Part of the Judgment : Yes
- Whether the full Judgment has been Pronounced : N/A

JUDGMENT AND ORDER (ORAL)

Heard Ms. S. Sarkar, the learned counsel appearing on behalf of the Petitioner and Mr. S. C. Keyal, the learned Senior counsel assisted by Mr. K. Jain, the learned counsel appearing on behalf of the Respondent Nos. 1 & 2. I have also heard Mr. B. Choudhury, the learned Standing counsel appearing on behalf of the Respondent Nos. 3 & 4.

2. The present writ petition has been filed assailing the order dated 30.04.2024 for the Financial Year 2018-2019 whereby the Petitioner has been imposed an amount of tax to the tune of

Rs.36,86,748/- along with interest and penalty.

3. It is the case of the Petitioner that the said order dated 30.04.2024 cannot be said to be an order passed in terms with Section 73 of the Assam Goods and Services Tax Act, 2017 (for short 'the State Act') inasmuch as the order is not inconsonance with Section 75 of the State Act.

4. The learned counsel for the Petitioner submitted that the said order is also beyond the period of limitation so provided in terms with Section 73(10) of the State Act inasmuch as, there was no notification issued in terms with Section 168A of the State Act thereby enlarging the period of limitation. The learned counsel for the Petitioner further submitted that though the Central Government had issued a Notification bearing No.56/2023-Central Tax dated 28.12.2023, but the same cannot be applied qua the State Act and additionally the said Notification bearing No.56/2023-Central Tax dated 28.12.2023 have already been set aside by this Court in the case of ***Barkataki Print and Media Services and Another Vs. Union of India and Others*** *reported in* ***(2025) 139 GSTR 602 (Gauhati)***.

5. This Court has heard the learned counsels for the parties and

has duly perused the materials on record.

6. In the judgment of this Court in the case of ***Barkataki Print and Media Services (supra)***, this Court had observed at Paragraph No.50 that the State of Assam have not issued any pari materia notification for the period on or after 1st April, 2024 for the Financial year 2018-19 and for the period on or after 1st July, 2024 for the Financial Year 2019-20.

7. This Court further takes note of that the period of limitation as stipulated in Section 73(10) of the State Act for passing an order under Section 73(9) of the State Act for the Financial Year 2018-19 ended on 31.12.2023.

8. Taking into account that the impugned order in the instant proceedings for the Financial Year 2018-19 was passed on 30.04.2024, the impugned order dated 30.04.2024 is contrary to the provisions of Section 73 of the State Act and as such cannot be sustained in law.

9. In addition to that, this Court also duly takes note of that Section 75 of the State Act and more particularly Sub-Section (6) of Section 75 of the State Act which makes it clear as to how the order has to be drawn up. In the instant case, a perusal of the

impugned order dated 30.04.2024 would show that the said order under no circumstances can be said to be an order drawn up in terms with Section 75(6) of the State Act. The said order was also passed without providing any opportunity of hearing to the Petitioner which is also the mandate in terms with Section 75(4) of the State Act.

10. Consequently, it is therefore the opinion of this Court that the impugned order dated 30.04.2024 which is assailed in the instant proceedings and enclosed as Annexure-XIII to the instant petition cannot be sustained in law.

11. Accordingly, the instant writ petition stands disposed of with the following observations and directions:

(i) The impugned order dated 30.04.2024 passed for the Financial Year 2018-19 is in violation to Section 73 as well as Section 75 of the State Act. Accordingly, the same is set aside and quashed.

(ii) Interim order passed if any, stands vacated.

JUDGE

Comparing Assistant