GAHC010114262026

2026:GAU-AS:11123

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

Case No. : WP(C)/3035/2026

SRI SURENDRA SHARMA
SON OF SRI MADAN LAL SHARMA, RESIDENT OF WARD NO. 6, SUKHAJAN, SUB-DIVISION BOKAJAN, P.O. AND P.S. BOKAJAN, DISTRICT KARBI ANGLONG, ASSAM, PIN-782480.

VERSUS

THE STATE OF ASSAM AND 3 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM, DEPARTMENT OF FINANCE AND TAXATION, DISPUR, ASSAM.

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

3:SPECIAL COMMISSIONER OF STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006.

4:THE SUPERINTENDENT OF STATE TAX
GST INTELLIGENCE AND ENFORCEMENT UNIT
COMMISSIONERATE OF TAXES
ASSAM
KAR BHAWAN
G.S. ROAD
DISPUR

GUWAHATI
ASSAM-781006

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

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

For the Respondent(s) : Mr. B. Choudhury, Standing Counsel

- Date on which Judgment was reserved : **07.08.2026**
- Date of Pronouncement of Judgment : **10.08.2026**
- Whether the pronouncement is of the Operative Part of the Judgment : No
- Whether the full Judgment has been Pronounced : Yes

JUDGMENT AND ORDER (CAV)

Heard Mr. R.S. Mishra, the learned counsel appearing on behalf of the Petitioner. Mr. B. Choudhury, the learned Standing Counsel, Finance and Taxation Department, Government of Assam appears on behalf of the Respondent Nos. 1 to 4.

PREFACE

2. The Petitioner herein has invoked the extraordinary jurisdiction of this Court challenging the action on the part of the Respondent

Authorities in sealing the office premises of the Petitioner in purported exercise of the powers under Section 67(4) of the Assam Goods and Services Tax Act, 2017 (for short, "the Act of 2017").

BRIEF FACTS

3. The Petitioner is a tax consultant engaged in providing tax consultancy services in respect to GST, income tax and other allied taxation laws. The Petitioner is providing the aforesaid services under the name and style of the proprietorship firm, namely, "M/s Sharma and Associates". The office of the Petitioner is situated at Station Road, Bokajan Bazar, Bokajan, Diphu in the district of Karbi Anglong, Assam.

4. On 01.04.2026, the Respondent No. 4 on the strength of an authorization for search issued by the Respondent No. 3 under Sub-Section (2) of Section 67 of the CGST/AGST Act of 2017 in FORM GST INS-01, bearing Reference No. ZD180326024870F and Case ID AD1803260044938 dated 30.03.2026, conducted an inspection/search of the office premises of the Petitioner.

5. During the course of the said search, certain documents, digital signatures, electronic items, etc. were seized and an Order of Seizure in FORM GST INS-02 dated 01.04.2026 was issued by

the Respondent No. 4 acknowledging the seizure of the items mentioned therein.

6. A copy of the said Order of Seizure in FORM GST INS-02 has been enclosed as Annexure-B to the writ petition. In Column No. B which relates to the description of the books/documents/things seized, it is mentioned, "AS PER THE ANNEXURE ATTACHED." A perusal of the Annexure to the said Order of Seizure shows various books/documents/things were seized and marked as Exhibit 1 to Exhibit 105.

7. It is further seen from the said Order of Seizure that upon seizing the books/documents/things, the same were handed over to the Petitioner with a direction that the Petitioner shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the Respondent No. 4. A question duly arises as to whether it was permissible to hand over the seized books/documents/things to the Petitioner in terms with Section 67 of the Act of 2017. This aspect, this Court shall deal with in the latter stage of the present judgment.

8. On the same date, an Order of Prohibition in FORM GST INS-03 was issued to the effect that the Petitioner herein shall not

remove, part with, or otherwise deal with the goods, the description of which has been mentioned in the Annexure to the said document. A perusal of the Annexure to the Order of Prohibition in FORM GST INS-03 reveals that the order relates to two desktop computers, six laptops, 426 files, printer, batteries, inverter, air conditioners and refrigerator. The Petitioner admittedly is not in the business of taxable supply of desktops, computers, laptops, printers, batteries, inverter, air conditioner and refrigerator. The said goods are in the office premises of the Petitioner used for running his office for providing tax consultancy work. The question whether it was at all permissible would be also discussed in the latter stage of the present judgment.

9. It is the further case of the Petitioner that on the same day, the Respondent Authorities completely sealed the office of the Petitioner by pasting a paper on the shutter of the office with the remarks, "SEALED BY STATE GST DEPARTMENT, ASSAM, ORDER OF PROHIBITION." The Petitioner alleges that after sealing the office premises, the Respondent No. 4 also took away the keys without issuing any acknowledgement.

10. Subsequent thereto, the Respondent Authorities registered a case bearing Case No. CT/ENF/ARST/2026/06. On 02.04.2026 the

Petitioner was arrested in connection with the aforesaid case. The Petitioner was granted bail by the learned Court of the Chief Judicial Magistrate, Kamrup(M) vide order dated 08.04.2026.

11. The Petitioner, who in the profession of providing tax consultancy services in respect to GST, income tax and other taxation laws claims to have more than 200 clientele. On account of his Office being sealed, the said actions had put the Petitioner in a precarious position. Under such circumstances, the Petitioner submitted representations dated 24.04.2026 and 22.05.2026 to the Respondent Nos. 4 and 2 respectively requesting them to release the seized mobile phones and laptops at the earliest, de-seal/open the office premises for normal functioning, and withdraw/remove the Order of Prohibition. The same having not been considered, the Petitioner had approached this Court by filing the present writ petition.

12. The records reveal that this Court vide order dated 10.06.2026 issued notice making it returnable by two weeks.

13. An affidavit-in-opposition was filed by the Respondent No. 2 wherein various allegations have been made that the Petitioner is involved in passing fake Input Tax Credit (ITC) on the strength of

fake tax invoices without actual supply of goods or services or both, in contravention of Clause (b) of Sub-Section (2) of Section 16 and Sub-Section (1) of Section 31 punishable under Clauses (b), (f), (i) and (l) of Sub-Section (1) of Section 132 of the Act of 2017. It is further alleged in the said affidavit that upon preliminary investigation and analysis, it was revealed that the Petitioner was involved in tax evasion amounting to Rs. 6,68,77,172.44p. The details of the alleged tax evasion have been mentioned in the affidavit, more particularly at paragraph Nos. 8, 9 and 10. At Paragraph No. 22 of the Affidavit, it was mentioned that the premises have been sealed to prevent tampering of crucial evidences and that till the conclusion of the investigation, the Petitioner should not be granted access to those computers, files and documents.

SUBMISSIONS MADE BY THE LEARNED COUNSELS FOR THE PARTIES

14. Mr. R.S. Mishra, the learned counsel appearing on behalf of the Petitioner submitted that Section 67(4) of the Act of 2017 is not a standalone provision thereby empowering the authorized officer with the power to seal or break open the doors of any premises or to break open any almirah, electronic devices, box or

receptacle in which any goods, accounts, registers or documents of any person are suspected to be concealed. The said provision is dependent upon Section 67(2) of the Act of 2017 which empowers the officer to search and thereupon seize documents or books or things. The learned counsel further submitted that the power under Section 67(4) of the Act of 2017 can be exercised only where access to the premises, almirah, electronic devices, box or receptacle is/are denied. The learned counsel further submitted that the power exercised to seal the office of the Petitioner is nothing but a colourable exercise of power inasmuch as no hindrance was caused by the Petitioner during the search and seizure at his premises. Access to all documents, electronic devices, etc., was granted and thereupon the Respondent Authorities, more particularly the Respondent No. 4 seized the books/documents/things which are specifically described in the Annexure to the Order of Seizure. Further to that, the Petitioner had provided access to the goods which have been described in the Annexure to the Order of Prohibition.

15. The learned counsel for the Petitioner submitted that in the instant case a perusal of the Order of Seizure as well as the Order of Prohibition would show that the sealing of the Petitioner's office premises was done not for the purpose envisaged under Section

67(4) of the Act of 2017, but for the purpose of storing the seized books/documents/things as well as the goods which were the subject matter of the Order of Prohibition. This aspect would be apparent from the fact that upon seizure of the books/documents/things, the custody had been handed over to the Petitioner. The learned counsel for the Petitioner further submitted that on account of administrative inconvenience in immediately taking away the seized books/documents/things, putting a seal on the office premises of the Petitioner could have been understandable. However, keeping the office premises sealed for more than four months as on date, the action on the part of the Respondent Authorities is not only in violation of the provisions of the Act of 2017, but is also unreasonable and irrational. The learned counsel, therefore, submitted that the Respondent Authorities should be directed to forthwith de-seal the Petitioner's office premises and permit the Petitioner to use the goods which are under the Order of Prohibition.

16. Mr. B. Choudhury, the learned Standing Counsel appearing on behalf of the Respondents, on the other hand, submitted that there has been large scale tax evasion by various entities on account of the fraudulent activities carried out by the Petitioner. The learned Standing Counsel, therefore, submitted that till the investigation is

concluded, this Court may not permit the de-sealing of the office premises.

17. In addition to that, the learned Standing Counsel appearing on behalf of the Respondents referring to Section 67(7) of the Act of 2017 submitted that where goods are seized under Sub-Section (2) of Section 67 of the Act of 2017 and no notice in respect thereof is issued within six months from the date of seizure, the goods are required to be returned to the person from whose possession they were seized. The learned Standing Counsel, therefore, submitted that the Petitioner instead of approaching this Court ought to have waited for the expiry of the said period of six months.

18. Mr. R.S. Mishra, the learned counsel appearing on behalf of the Petitioner while rejoining his arguments submitted that the Petitioner is not before this Court seeking a direction for release of the seized goods. The Petitioner is aggrieved by the action on the part of the Respondent Authorities in sealing the Petitioner's office premises in purported exercise of the powers under Section 67(4) of the Act of 2017 which is contrary to the mandate of the said provision. The learned counsel for the Petitioner further reiterated that the action on the part of the Respondent Authorities in sealing the Petitioner's office premises and keeping it under seal for the

last four months is unreasonable and irrational exercise of powers.

ANALYSIS AND DETERMINATION

19. Section 67 of the Act of 2017 is with the heading "Powers of Inspection, Search and Seizure." Section 67(1) of the Act of 2017 is in respect to the power to inspect any place of business of a taxable person or a person engaged in the business of transporting goods or the owner or operator of a warehouse or godown or any other place. For the purpose of the instant case, Section 67(1) of the Act of 2017 is not relevant and as such this Court would not like to delve into in detail.

20. Sub-Sections (2) to (11) of Section 67 of the Act of 2017 are relevant for the present proceedings and the same are reproduced hereinunder:

> "*(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any other officer of State tax to search and seize or may himself search and seize such goods, documents or books or things:*
>
> *Provided that where it is not practicable to seize any such goods, the*

proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.

(10) The provisions of the Code of Criminal Procedure, relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that subsection (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under

this Act or the rules made thereunder for prosecution."

21. Sub-Section (2) of Section 67 of the Act of 2017 is the heart and soul of the power of search and seize conferred upon the Proper Officer or the Authorized Officer. A perusal of the said Sub-Section would show that the power of search and seizure can be carried out only by the Proper Officer, not below the rank of the Joint Commissioner or by any other Officer authorized in writing by the Proper Officer. This power to search and seize can be carried out either pursuant to an inspection carried out in terms with Sub-Section(1) of Section 67 of the Act of 2017 or otherwise.

22. Sub-Section (2) of Section 67 of the Act of 2017 empowers search and seizure when the Proper Officer has reasons to believe that goods liable to confiscation or when any documents or books or things which in the opinion of the Proper Officer would be useful for or relevant to any proceedings under the Act of 2017, are secreted in any place.

23. The said Sub-Section (2) of Section 67 of the Act of 2017 further makes it clear what can be searched and seized. Goods or documents or books or things. It is noteworthy to mention that the term "goods" is defined in Section 2(52) of the Act of 2017 to mean every kind of movable property other than money and

securities but would include actionable claim, growing crops, grass of the land which are agreed to be severed before supply or under a contract of supply.

24. The term “document” is defined in Section 2(41) of the Act of 2017 to include written or printed record of any sort and electronic record as defined in Section 2(t) of the Information Technology Act, 2000.

25. The terms “books” and “things” are not defined in the Act of 2017. It is a settled principle of law that when the Legislature uses different expressions, it has to be understood that the Legislature intended different meanings. Another pointer to aforesaid proposition can be seen from the very Sub-Section (2) of Section 67 of the Act of 2017 itself wherein it is mentioned that only goods which are liable to confiscation under Section 130 of the Act of 2017 can only be seized. Similarly, the terms “Books” and “Documents” have to construed separately. The Act of 2017 as stated above though defines “Goods” and “Documents” but there is no definition of the terms “Things” and “Books”. Under such circumstances, the terms “Books” and “Things” have to be assigned certain meaning.

26. The term “Books” primarily refers to hardbound, softbound or electronic registers of accounts maintained by a business. This would include sales register, purchase ledgers, cash books and inventory logs both physical and electronic.

27. The term “things” in view of the wholesome definition of the “goods” in Section 2(52) of the Act of 2017 has to be given a meaning to mean something which acts as a legal residual category. It encompasses physical objects that do not fit in the definition of “goods”. It may include electronic storage devices, hard drives, barcode scanners or secret storage receptacles. Just for example physical hardware, storage devices, containers etc.

28. This Court for the purpose of clarity finds it relevant to mention that the documents or books or things seized should have a correlation to usefulness or relevancy to any proceedings under the Act of 2017. This aspect is important inasmuch as an air conditioner or a printer or refrigerator or inverter or batteries cannot be construed as “things”. These would come within the ambit of goods subject to the same being liable to confiscation.

29. Proceeding further on the analysis of Sub Section (2) of Section 67 of the Act of 2017, it is relevant now to analyze the two

provisos to the said Sub-Section. It is well settled proposition of law that a proviso to a particular provision of a statute only embraces the field which is covered by the main provision. It carves out an exception to the main provision to which it has been enacted as a proviso and to no other. In the case of ***CIT Vs. Indo-Mercantile Bank Ltd.*** reported in ***1959 SCC OnLine 5***, the Supreme Court observed that the proper function of a proviso is that it qualifies the generality of the main enactment by providing an exception and taking out as it were from the main enactment, a portion which, but for the proviso would fall within the main enactment.

30. In the backdrop of the above, the two provisos to Section 67(2) of the Act of 2017 thereof have to be regarded as carrying out an exception to the main enactment.

31. Section 67(2) of the Act of 2017 empowers search and seizure of goods or documents or books or things. Upon seizure of such goods or books or documents or things, the said goods or books or documents or things should remain in the custody of the Proper Officer or the Authorized Officer.

32. A perusal of the first proviso to Section 67(2) of the Act of

2017 would show that it provides an exception in the circumstances when it is not practicable to seize the goods. In such circumstances, the Proper Officer or the Authorized Officer may serve on the owner of the goods or custodian of the goods an order that he shall not remove, part with or otherwise deal with the goods except with the previous permission of such officer. It is relevant to observe that the first proviso to Section 67(2) of the Act of 2017 refers only to goods and not documents or books or things. Therefore, the Order of Prohibition issued in terms with Rule 139(4) of the Assam Goods and Services Tax Rules, 2017 (for short, "the Rules of 2017") is only limited to goods which are liable for confiscation. In the present context, it is pertinent to observe that the goods mentioned in the Annexure to the Order of Prohibition in FORM GST INS-03 can under no circumstances be said to be goods liable for confiscation as the things mentioned therein are laptops, desktops, 426 files, Refrigerators, Air conditioners, Inverter, Batteries etc which are not liable for confiscation under Section 120 of the Act of 2017 in the facts of the present case.

33. Let this Court now take note of the second proviso to Section 67(2) of the Act of 2017. The second proviso also provides an exception to the general mandate of Section 67(2) of the Act of

2017. As already observed above, Section 67(2) of the Act of 2017 permits the Proper Officer or the Authorized Officer to search and seize the documents or books or things. The custody of the seized documents or books or things remain with the Proper Officer or Authorized Officer as the same would be useful for or relevant to any proceedings under the Act of 2017. This aspect is also apparent from a reading of Sub-Sections (3), (5) and (11) of Section 67 of the Act of 2017. The exception carved out by the second proviso to Section 67(2) of the Act of 2017 stipulates that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under the Act of 2017. In other words, the requirement of law is that the books or documents or things shall be retained only for so long, as may be necessary for examination and for inquiry or proceedings under the Act of 2017. The terms "only for so long" puts a specific emphasis qua the necessity for retaining the books or documents or things. In the present context, it is astounding as well as surprising to note that the documents or books or things which were seized and described in the Annexure to the Order of Seizure in FORM GST INS-02, the custody was handed over to the Petitioner. The act on the part of the officer to do so gives an impression that the documents or books or things seized were no longer necessary else the custody of the books or documents or things would not have been handed over to the Petitioner.

34. Sub-Section (3) of Section 67 of the Act of 2017 stipulates when the books or documents or things would be handed over. Sub-Section (5) of Section 67 of the Act of 2017 stipulates when copies of the documents would be provided. Be that as it may, a reading of both the Sub-Sections of Section 67 of the Act of 2017 makes it clear that the custody of the books or documents or things should always remain with the Proper Officer or Authorized Officer till issuance of notice under the Act of 2017 or the Rules of 2017 and under no circumstances beyond 30 days from the date of notice.

35. Sub-Sections (6), (7), (8) and (9) of Section 67 of the Act of 2017 refers to goods which are liable to be confiscated. As in the present case, the goods in question are not liable to be confiscated, the said provisions need not be dealt with in detail. However, it is relevant to observe that goods not liable for confiscation cannot be seized or retained.

36. Sub-Section (4) of Section 67 of the Act of 2017 is very relevant for the present proceedings. A perusal of Sub-Section (4)

of Section 67 of the Act of 2017 clearly envisages that the said power is to be exercised in conjunction with the powers exercised under Section 67(2) of the Act of 2017, i.e., for carrying out the search and seizure of goods/books/documents/things. This aspect is apparent from the very language of Sub-Section (4) of Section 67 of the Act of 2017 inasmuch as it is the Officer authorized under Sub-Section (2) of Section 67 of the Act of 2017 who is conferred with the power to seal or break open the door of any premises or break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed.

37. It is relevant to take note of that the Legislature while granting the power to the officer authorized under Sub-Section (2) of Section 67 of the Act of 2017 to seal or break open had categorically stipulated that the said power can only be exercised where access to such premises, almirah, electronic devices, box or receptacle is denied.

38. The materials on record clearly show that there is not a whisper either in the documents enclosed or in the affidavit filed by the Respondent No. 2 that access to the Petitioner's premises was denied.

39. It is the opinion of this Court that the power under Section 67(4) of the Act of 2017 is not for the purpose of using the said premises as a store for retaining the seized goods/books/documents/things. The said power is only conferred in furtherance to the power of search. It is also the opinion of this Court that the power conferred under Section 67(4) of the Act of 2017 can only be exercised upon initiation of the search proceedings and so long the search proceedings are continuing. Once the search proceedings have culminated with the seizure of the goods, documents, books or things, the power under Section 67(4) of the Act of 2017 ceases to exist in respect to the search conducted.

40. This Court also takes note of the stand taken by the Respondents in their affidavit. As already stated hereinabove, the stand so taken is that the Petitioner had been involved in various fraudulent practices for the purpose of providing fake invoices to various entities which have resulted in the commission of fraud and evasion of tax involving a huge amount. A perusal of the affidavit does not show that the sealing of the Petitioner's premises was on account of the Petitioner not providing access to his premises. It is observed that the Act of 2017 empowers the Proper Officer or the Authorized Officer to carry out search and seizure in the manner

provided in the Act of 2017 and the Rules framed thereunder. Any transgression beyond what is permissible renders such action contrary to the power conferred and resultantly illegal.

41. From the above analysis, it is therefore the opinion of this Court that the impugned action on the part of the Respondent Authorities, more particularly the Respondent No. 4 in seizing the goods in FORM GST INS-03; handing over the custody of the seized documents/books/things to the Petitioner after carrying out the seizure and keeping the office premises under seal after the completion of search and seizure cannot be sustained in law.

42. This Court, however, cannot be unmindful of the fact that an investigation is going on and that the books/documents/things seized, as described in Annexure-1 to the Order of Seizure may be required for the purpose of examination and for any inquiry or proceedings under the Act of 2017. Under such circumstances, balancing the equities, it is the opinion of this Court that certain directions are required to be passed.

CONCLUSIONS

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

(i) The sealing of the Petitioner's office premises situated at Station Road, Bokajan Bazar, Bokajan, Diphu, Karbi Anglong, Assam–782480 and thereafter keeping the Petitioner's office premises under seal for the past four months is illegal, unauthorized, and contrary to the mandate of Section 67(4) of the Act of 2017. Accordingly, the Respondents herein, more particularly the Respondent No. 4 are directed to de-seal the premises and hand over possession of the office premises to the Petitioner situated at Station Road, Bokajan Bazar, Bokajan, Diphu, Karbi Anglong, Assam–782480 forthwith and not later than 12.08.2026.

(ii) At the time of de-sealing and handing over possession of the office premises to the Petitioner, the Respondents, more particularly the Respondent No. 4 are granted the liberty to take custody of the books/documents/things which were seized and marked as Exhibit 1 to Exhibit 105 from the Petitioner, if in the opinion of the Respondents, the same are still necessary for their examination and for any inquiry or any proceedings under the Act of 2017. The Respondents in such circumstances shall issue a fresh Order of Seizure and provide copy to the Petitioner. The fresh Order of Seizure shall relate back to the Order of Seizure dated 01.04.2026.

(iii) The Respondents shall consider if the Petitioner desires copies of the documents which have been seized, unless it is the opinion of the Respondents that taking copies/extracts of the documents may prejudicially affect the investigation.

(iv) The Order of Prohibition in FORM GST INS-03 dated 01.04.2026 is set aside and quashed as the goods mentioned in the Annexure to the Order of Prohibition are not goods liable to be confiscated.

(v) No costs.

JUDGE

Comparing Assistant