GAHC010105122026

2026:GAU-AS:9848

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

**Case No. : WP(C)/2884/2026**

M/S NORTH EAST PETROCHEMICALS
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT HOUSE NO. 19, ZOO JAPORIGOG ROAD, P.- JAPORIGOG, P.S.- DISPUR, DISTRICT-KAMRUP METRO, ASSAM, PIN-781005. REPRESENTED BY ITS SOLE PROPRIETOR SHRI BAPAN BARMAN, AGED ABOUT 58 YEARS ,SON OF KANAK CHANDRA
BARMAN,
R/O-HOUSE NO. 19, ZOO JAPORIGOG ROAD, P.- JAPORIGOG, P.S.- DISPUR, DISTRICT-KAMRUP METRO, ASSAM-781005. REPRESENTED BY ITS SOLE

VERSUS

THE UNION OF INDIA AND OTHRS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA , MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO.66-A, NORTH BLOCK NEW DELHI - 110 001

2:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

3:THE ADDITIONAL COMMISSIONER
GST CENTRAL EXCISE COMMISSIONERATE
GUWAHATI
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001

ASSAM

4:THE JOINT COMMISSIONER

OFFICE OF THE COMMISSIONER AUDIT
CENTRAL GOODS AND SERVICE TAX
SHILLONG
PLOT NO. 47
BISHOP COTTON ROAD
4TH FURLONG
SHILLONG-793001.

5:THE ASSISSTANT COMMISSIONER AUDIT

CENTRAL GOODS AND SERVICE TAX
GUWAHATI
NAGAON AUDIT CIRCLE
GST BHAWAN
3RD FLOOR

KEDAR ROAD
FANCY BAZAR
GUWAHATI-781001
ASSAM

**BEFORE**

**HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

For the Petitioner(s) : Mr. D. Saraf, Advocate

For the Respondent(s) : Mr. S. C. Keyal, Sr. Advocate
Mr. K. Jain, Advocate

Date on which judgment is reserved : NA

Date of pronouncement of judgment : 17.07.2026

Whether the pronouncement is of the
Operative part of the judgment? : Yes

Whether the full judgment has been
Pronounced? : No

**JUDGMENT AND ORDER (ORAL)**

Heard Mr. D. Saraf, the learned counsel appearing on behalf of the Petitioner. Mr. S. C. Keyal, the learned Senior Counsel as well as the Standing Counsel for the CGST assisted by Mr. K. Jain, the learned counsel appears on behalf of the Respondents.

2. The present writ petition has been filed challenging the Order-in-Original dated 29.12.2025 whereby an amount of Rs.7,21,64,532/- has been adjudged as the tax with applicable interest and penalty for the financial years 2018-19 to 2022-23.

3. The Petitioner has raised various issues. But the jurisdictional fact on which the present writ petition has been filed is on the aspect that it is impermissible to issue a Consolidated Show Cause Notice for different financial years as well as it is also impermissible to pass a Consolidated Order for different financial years.

4. This Court has dealt with the jurisdictional issue so raised in the present proceedings in the case of ***M/S Tata Projects Limited vs. Union of India & Others***, reported in ***2026 SCC OnLine Gau 3798*** wherein at Paragraph No.70, this Court observed as herein under:-

"***DECISION ON THE JURISDICTIONAL ISSUES RAISED IN THE PRESENT PROCEEDINGS:***

*70. Accordingly, this Court opines as under:*

*(a) There is no bar in issuance of a consolidated Show Cause Notice for different financial years together under Section 73(1) or under Section 74(1) of the Act of 2017.*

*(b) There is no bar in passing of a consolidated order for different financial years together under Section 73(9) or Section 74(9) of the Act of 2017.*

*(c) The Proper Officer in the respective cases of the three writ petitioners was within his jurisdiction conferred upon in law to issue the consolidated Show Cause Notices as well as pass the consolidated orders against each of the petitioners in the three writ petitions."*

5. Taking into account the above proposition of law as already laid down by this Court in the case of ***M/S Tata Projects Limited (supra),*** it is therefore the opinion of this Court that the jurisdictional issue which has been raised by the Petitioner in the present proceedings does not further survive in as much as the Proper Officer had the authority and jurisdiction to issue a Consolidated Show Cause Notice for the financial years 2018-19 to 2022-23 as well as had also the authority and jurisdiction to pass the Consolidated Order-in-Original dated 29.12.2025 which was for the financial years, i.e. 2018-19 to 2022-23.

6. This Court further observes and clarifies that this Court has not dealt with the *inter se* merits as regards the impugned Order-in-Original dated 29.12.2025.

7. This Court further in the case of ***M/S Tata Projects Limited (supra)*** had granted the liberty to the Petitioner therein to avail appellate remedies under the Central Goods and Services Tax Act, 2017. In addition to that, this Court has also provided certain interim protection. It is the opinion of this Court that the Petitioner herein would also be entitled to similar directions.

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

(i) This Court is not inclined to entertain the present writ petition in as much as there is no jurisdictional error on the part of the Proper Officer to issue a Consolidated Show Cause Notice for the financial years 2018-19 to 2022-23 as well as pass the Consolidated Order-in-Original dated 29.12.2025 for the financial years 2018-19 to 2022-23.

(ii) This Court clarifies that nothing has been decided on merits as regards the legality and validity of the Order-in-Original dated 29.12.2025. All such issues raised except what has been decided in the present proceedings is kept open to be challenged in the Statutory Appeal.

(iii) The Petitioner herein is granted the liberty to file appeal under Section 107 of the Central Goods and Services Tax Act, 2017, and if the Petitioner prefers the Appeal in terms with Section 107 of the Central Goods and Services Tax Act, 2017 within a period of 30 days from the date of the present judgment, the said Appeal be decided by the Appellate Authority without insisting on the question of limitation.

(iv) This Court further takes note of that at the time when the notice was issued in the instant proceedings, certain interim protections were granted to the Petitioner. The said interim protections so granted to the Petitioner shall continue till the consideration of the stay application by the Appellate Authority subject to the Appeal being filed by the Petitioner herein as per the liberty granted hereinabove within a period of 30 days from the date of the present judgment.

(v) This Court further observes that the Appellate Authority would be at liberty to pass such further order or orders upon consideration of the stay application without being influenced by the extension of the interim protections by the present judgment.

(vi) No costs.

**JUDGE**

**Comparing Assistant**