

GAHC010142792024



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

WP(C)/3283/2024

RINKUMONI BORDOLOI
WIFE OF LATE SATYAJIT BORDOLOI

RESIDENT OF UDAIPUR VILLAGE

P.O.
P.S. AND DISTRICT- SIVASAGAR

ASSAM.

VERSUS

UNION OF INDIA AND 4 ORS.
REPRESENTED BY BY THE SECRETARY OF GOVERNMENT OF INDIA

MINISTRY OF FINANCE

NEW DELHI- 110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1

SECTOR 5
PUSHP VIHAR
NEW DELHI- 110017

REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II

JEEVAN BHARTI BUILDING

JANPATH ROAD
CONNAUGHT PALACE

NEW DELHI- 110001

REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)

GUWAHATI
ASSAM.

5:THE ASSISTANT COMMISSIONER
STATE TAX
SIBSAGAR-2
SIBSAGAR
ZONE
ASSAM.

Advocate for the petitioner(s): Mr. RS Mishra

Advocate for the respondent(s): Ms. K Phukan

CGC

Mr. SC Keyal

For the CGST

Mr. B Gogoi,

Standing Counsel, Finance and Taxation

Department, Govt. of Assam

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

ORDER**19.09.2024**

Heard Mr. RS Mishra, the learned counsel appearing on behalf of the petitioner. Ms. K Phukan, the learned counsel appears on behalf of the Union of India, Mr. SC Keyal, the learned counsel appears on behalf of the CGST and Mr. B Gogoi, the learned counsel appears on behalf of the Finance and Taxation Department, Government of Assam.

2. The petitioner herein has assailed the order-in-original dated 04.05.2024 passed under Section 73(9) of the Central Goods and Services Tax Act, 2017 (for short, 'the Central Act') and the Assam Goods and Services Tax Act, 2017 (for short, 'the State Act') on the ground that the said order has been passed beyond the period of limitation provided under Section 73(10) of both the Central Act as well as the State Act. The learned counsel appearing on behalf of the petitioner submitted that the impugned order was passed on 04.05.2024 and in terms with Section 73(10), the order ought to be passed within three years from the due date of filing of the annual returns.

3. The learned counsel submitted that there is no extension granted for the financial year 2018-19 beyond 30.04.2024 and as such the impugned order dated 04.05.2024 is beyond limitation and accordingly without jurisdiction.

4. This Court had duly heard the learned counsels appearing on behalf of the parties and has given anxious consideration to the respective submissions. It is

seen that there is no Notification passed under Section 168 A of both the Central Act as well as the State Act, thereby extending the period for passing the order in terms with Section 73(10) beyond 30.04.2024 for the financial year 2018-19.

5. Taking into account that the impugned order has been passed on 04.05.2024, the same is, therefore, without jurisdiction and accordingly is set aside and quashed.

6. Writ petition, accordingly, stands disposed of.

JUDGE

Comparing Assistant