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

Case No. : WP(C)/5128/2026

M/S DEEPAK CONSTRUCTION CO.,
A PARTNERSHIP FIRM REPRESENTED BY SRI JIBAN JYOTI KALITA, SON OF LATE PADMA KANTA KALITA, HAVING ITS BRANCH OFFICE AT NEW COURT ROAD, HIJUGURI, TINSUKIA, ASSAM- 786125.

VERSUS

THE UNION OF INDIA AND 7 ORS
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:STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
FINANCE DEPARTMENT
ASSAM
GUWAHATI
781006.

3:THE PRINCIPAL COMMISSIONER OF STATE TAX
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI
ASSAM
781006.

4:THE SPECIAL COMMISSIONER OF STATE TAX
OFFICER AUTHORISING THE AUTHORIZATION FOR SEARCH DATED 15.09.2026
KAR BHAWAN

GANESHGURI
DISPUR
GUWAHATI
ASSAM
781006.

5:THE DEPUTY COMMISSIONER OF STATE TAX
OFFICER MENTIONED AT S. NO. 1 IN THE AUTHORIZATION FOR SEARCH DATED 15.09.2026
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI
ASSAM
781006.

6:THE ASSISTANT COMMISSIONER OF STATE TAX
OFFICER MENTIONED AT S. NOS. 2 - 6 IN THE AUTHORIZATION FOR SEARCH DATED 15.09.2026
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI
ASSAM
781006.

7:THE SUPERINTENDENT OF STATE TAX
OFFICER MENTIONED AT S. NOS 7-9 IN THE AUTHORIZATION FOR SEARCH DATED 15.09.2026
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI
ASSAM
781006

8:THE PRINCIPAL COMMISSIONER
CGST AND CENTRAL EXCISE AND SERVICE TAX
GST BHAWAN
MACHKHOWA
KEDAR ROAD
GUWAHATI
78100

Advocate for the Petitioner : MR. AMIT GOYAL, MR. A CHOUDHURY,PRANJAL SARAOGI,MR. P BORAH,MR. P JALAN

Advocate for the Respondent : DY.S.G.I., SC, TAXES,SC, GST

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 18.09.2026

Heard Mr. A. Goyal, learned counsel for the petitioner; Mr. S.S. Roy, learned Central Government Counsel for the respondent no. 1; Mr. B. Choudhury, learned Standing Counsel, Finance & Taxation Department, Government of Assam for the respondent nos. 2 – 7; Mr. S. Chetia, learned Standing Counsel, CGST for the respondent no. 8.

2. The petitioner is an assessee under the Central Goods and Services Tax [CGST] Act, 2017 / Assam Goods and Services Tax [AGST] Act, 2017 having its Principal Place of Business [PPoB] at Hijuguri, Tinsukia. The said PPoB was visited by a team of officials led by the respondent no. 7 on the strength of an Authorisation for Search dated 15.09.2026 issued in Form GST INS-01 under Section 67 of the CGST Act, 2017 / AGST Act, 2017. The inspection / search started on 15.09.2026 itself. It is stated that the inspection / search is still continuing. The petitioner claims that the inspection / search has not resulted either in any order of seizure or in any order of prohibition till date. Yet, the officials are present in the PPoB throughout the entire period including the business hours. The petitioner has alleged that there has been continuous pressure on the petitioner for discharging liability which was allegedly wrongfully availed by the petitioner during the period when its registration under the GST Act was under suspension.

3. Mr. Goyal has submitted that such endeavour on the part of the Proper Officer and the official carrying out the inspection / search to direct the petitioner to discharge liability is contrary to the Guidelines famed vide Instruction No. 01-2022-2023 [GST – Investigation] dated 25.05.2022 [Annexure-XIII].

4. In response, Mr. Choudhury, learned Standing Counsel, Finance & Taxation Department has submitted that there are serious allegations about wrongful availment of benefits by the petitioners and contraventions of the provisions of the CGST Act / AGST Act. He has, strongly, refuted the contention of exerting pressure by the Proper Officer and the official in the team carrying out inspection / search for discharge of any liability during the inspection / search proceeding. Mr. Choudhury has submitted that if the petitioner has not discharged any liability under the CGST Act / AGST Act, the respondent authorities will follow the procedures under the statute for demand and recovery of such liability.

5. Let notice be issued. The Notice is made returnable on 12.10.2026.

6. As Mr. Roy, learned Central Government Counsel has appeared and accepted notice on behalf of the respondent no. 1; Mr. Choudhury, learned Standing Counsel, Finance & Taxation Department has appeared and accepted notice on behalf of the respondent nos. 2 - 7; and Chetia, learned Standing Counsel, CGST has appeared and accepted notice on behalf of the respondent no. 8, issuance of formal notices to the said respondents stand dispensed with. The learned counsel for the petitioner shall serve requisite nos. of extra copies of the writ petition along with annexures, to Mr. Roy, Mr. Choudhury and Mr.

Chetia within 2 [two] working days from today.

7. It is observed that the petitioner is to be allowed to carry out its normal business activities. Having regard to the guidelines provided in Instruction No. 01/2022-2023 [GST – Investigation] issued on 25.05.2022 and the contention advanced on behalf of the petitioner and refuted on behalf of the State respondents, it is observed that there shall not be any coercive steps by the respondent authorities on the petitioner for discharge of any liability during the inspection / search proceeding and there shall be due adherence to the Guidelines laid in Instruction no. 01/2022-2023 [GST – Investigation] dated 25.05.2022 till the returnable date.

Sd/- Manish Choudhury

JUDGE

19/09/26

Comparing Assistant

CERTIFIED TO BE TRUE COPY

Dilip Kr. Medhi

Date 19/09/2026

Administrative Officer (Judicial)
Gauhati High Court, Authorised
U/S 75, BSA, 2023 (Act 47, 2023)