

GAHC010266612025



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

Case No. : WP(C)/20/2026

M/S QUANTUM INFRATECH, ASSAM
REP. BY MR. MAYANK BANSAL ADDRESS HAVING OFFICE AT PARNIL
PALACE, 2ND FLOOR, R.G.B. ROAD, GUWAHATI, KAMRUP
(METROPOLITAN), ASSAM-781024.

VERSUS

THE UNION OF INDIA AND 5 ORS.
THROUGH THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF
FINANCE, NORTH BLOCK, NEW DELHI - 110001

2:STATE OF ASSAM

REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVT
OF ASSAM
FINANCE AND TAXATION DEPARTMENT
GROUND FLOOR
F BLOCK
JANATA BHAWAN
DISPUR
GUWAHATI-781006.

3:DEPUTY DIRECTOR

DGGI GUWAHATI ZONAL UNIT
H.N. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPP. SRIMANTA SANKARDEVA KALAKSHETRA
P.O. PANJABARI
GUWAHATI-781037.

4:ASSISTANT COMMISSIONER

CGST AND CENTRAL EXCISE
GUWAHATI DIVISION-II
GST BHAWAN
KEDAR ROAD
FANCY BAZAAR
GUWAHATI-781001.

5:ADDITIONAL COMMISSIONER (APPEALS)

CGST
CENTRAL EXCISE AND CUSTOMS
3RD FLOOR
GST BHAWNA
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

6:COMMISSIONER (APPEALS)

CGST
CENTRAL EXCISE AND CUSTOMS
3RD FLOOR
GST BHAVAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001

Advocate for the Petitioner : MR G K DEKA, S RABHA,MR. A M BARUAH

Advocate for the Respondent : DY.S.G.I., SC, GST,SC, FINANCE AND TAXATION

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

07.01.2026

Heard Mr. R Chandani, learned counsel for the petitioner. Also heard Mr. S.C Keyal, learned Standing Counsel, CGST representing the respondents No. 1, 3 to 6 and Mr. B Choudhury, leaned Government Advocate for the State representing the respondent No. 2.

The petitioner is before this Court has assailed the order in appeal in original

dated 26.08.2025 which had confirmed the order in original dated 04.02.2025.

The primary grievance of the writ petitioner is for the financial years 2017-18 to 2022-23, a consolidated show cause notice dated 03.08.2024 covering all the 6(six) financial years was issued.

The learned counsel for the petitioner submits that this was one of the grounds specifically urged before the Departmental Authorities that this action of the respondents in issuing a consolidated show cause notice is violative of Section 74 of the CGST Act, 2017.

The learned counsel for the petitioner has referred to several Judgments rendered by the Madras High Court, Bombay High Court, Allahabad High Court and Karnataka High Court where the issues have been elaborately dealt with and it was held that individual show cause notice for each financial years were required to be issued and consolidated show cause notices issued are violative of the provisions of the Act. The learned counsel for the petitioner therefore submits that the present proceedings having raising similar issues, similar orders as have been passed by the Allahabad High Court, Bombay High Court, Madras High Court and Karnataka High Court is also required to be passed in the present proceedings.

Per contra, Mr. S C Keyal, learned Standing Counsel strongly opposes the contentions of the learned counsel for the petitioner. He submits that a contra view has been taken by the Delhi High Court in similar issues and affirmed the SLP filed by the assessee before the Apex Court had been dismissed. Therefore, it is only the view of the Delhi High Court which will have a binding effect and not the other Judgments rendered by the other High Courts which were referred to by the learned counsel for the petitioner. He further submits that in W.P(C) No. 4694/2024, a Co-ordinate Bench of this Court by order dated 18.09.2024 dismissed the similar writ petition on the ground of alternative remedy as also on the ground

that issuance of consolidated show cause notices under Section 74 does not violate the provisions of the Act.

Mr. Keyal therefore submits that this writ petition should be dismissed at the threshold on the ground of existence of alternative remedy. The further remedy available to the petitioner is by filing an appropriate appeal before the Appellate Tribunal which had already been constituted and will start functioning from 21.01.2026.

Having heard the learned counsel for the parties and considering the issues raised, this Court is of the view that the issues urged will required consideration and therefore at this stage Notice is required to be issued calling upon the respondents to file their counter affidavit if any if so advised.

Since all the learned counsel accepts notice on behalf of respondents, notices are waived. However, extra copies be furnished within one week from today.

Matter to be listed for Admission on 06.02.206 keeping the question of maintainability is open to be urged.

Till the next date fixed, no coercive action in pursuance to the orders passed by the respondent authorities be initiated against the writ petitioner.

JUDGE

Comparing Assistant