



THE GAUHATI HIGH COURT AT GUWAHATI
(The High Court Of Assam, Nagaland, Mizoram and Arunachal Pradesh)
PRINCIPAL SEAT AT GUWAHATI

CASE NO : WP(C) 7729/2017

District : Kamrup

Category : 10104 (Central Excise)

- 1 M/S. MASCOT ENTRADE PVT. LTD.
A PRIVATE LIMITED COMPANY INCORPORATED UNDER
THE PROVISIONS OF THE COMPANIES ACT, 1956 AND
HAVING ITS PRINCIPAL PLACE OF BUSINESS SITUATED AT
BAJAJ BHAWAN, TOKOBARI ROAD, PO-ATHGAON,
GUWAHATI, DIST. KAMRUP (M), ASSAM-781001, REP. BY
SRI SANJAY BAJAJ ONE OF THE DIRECTORS OF THE
PETITIONER COMPANY

Petitioner/appellant/applicant

Versus

- 1 THE UNION OF INDIA & 2 ORS.
REP. BY THE COMMISSIONER & SECRETARY TO THE
GOVT. OF INDIA, MINISTRY OF FINANCE, DEPTT. OF
REVENUE, NORTH BLOCK, NEW DELHI
- 2 THE COMMISSIONER GST & CENTRAL EXCISE,
GUWAHATI
G.S. ROAD, GUWAHATI-781005, ASSAM
- 3 THE ASSISTANT COMMISSIONER OF GST & CENTRAL
EXCISE, GUWAHATI
OFFICE OF THE COMMISSIONER OF GST & CENTRAL
EXCISE COMMISSIONERATE, GUWAHATI, SETHI TRUST
BUILDING, 5TH FLOOR, G.S. ROAD, BHANGAGARH,
DIST. KAMRUP (M)-781001, ASSAM

Respondent/Opp. Party

Advocates on record for Petitioner/appellant

- 1 MR. M L GOPE
2 MS. N HAWELIA
3 MS. N GOGOI
4 MS. N BORDOLOI
5 MS. N MECH



Advocates on record for Respondents

- 1 MR. B SARMA
- 2 SC, CENTRAL EXCISE

CERTIFIED COPY OF JUDGEMENT / ORDER

**BEFORE
HON'BLE MR. JUSTICE SUMAN SHYAM**

DATE OF ORDER : 13/12/2017

Heard Ms. M. L. Gope, learned counsel for the petitioner.

This writ petition has been filed challenging the show cause notice dated 23.10.2017 issued by the respondent No.3 on the ground that after the enactment of the Central Goods and Services Tax Act, 2017 as well as the omission of Entry 92C from List-I of the Seventh Schedule of the Constitution, the said respondent does not have any jurisdiction to enter into an enquiry in respect of the subject matter of the notice and as such the impugned notice was wholly without jurisdiction. Under the circumstances, the petitioner's counsel has prayed for an order suspending further proceeding pursuant to the show cause notice dated 23.10.2017.

Mr. B. Sarma, learned Central Govt. Counsel, appearing for the respondents, submits that he be granted some time to obtain instruction in the matter.

Issue notice of motion returnable on 05.02.2018.

Since Mr. B. Sarma, learned Central Govt. Counsel, has already entered appearance and accepted notice on behalf of all the respondents, no formal notice is required to be sent in this case. However, extra copies of the writ petition be furnished to the learned



Central Govt. Counsel so as to enable him to obtain instruction in the matter.

Also heard on the prayer of interim relief.

Having regard to the pleadings in the writ petition, this Court is of the prima facie opinion that the impugned notice dated 23.10.2017 is without jurisdiction. In view of the above, further proceeding under the impugned notice is hereby stayed until the returnable date.

Sd/-
Justice Suman Shyam
Judge

DATE OF FILING APPLICATION	DATE WHEN COPY WAS READY	DATE OF DELIVERY	FEES PAID
13/12/2017	15/12/2017	15/12/2017	Rs. 100.00

Serial No.: 399220

Date: 18.12.2017

Q
15.12.2017

COMPARING ASSISTANT

CERTIFIED TO BE TRUE COPY
Attorney General
Date: 15/12/2017
Administrative Officer (Judicial)
Copying Section
Gauhati High Court
Authorized J/S 75, Act 1, 1872