

GAHC010098072021



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

**Case No. : WP(C)/3222/2021**

M/S AICH BROTHERS  
REPRESENTED BY ITS SOLE PROPRIETOR SRI SUJIT AICH, AGED ABOUT  
50 YEARS, CENTRAL MARKET PO AND PS DIGBOI, 786171, DIST TINSUKIA,  
ASSAM,

VERSUS

THE UNION OF INDIA AND 6 ORS.  
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE CENTRAL BOARD OF INDIRECT TAXES AND  
CUSTOMS, NORTH BLOCK, NEW DELHI 110001

2:THE PRINCIPAL COMMISSIONER

CENTRAL GST  
HQRS  
GUWAHATI  
GST BHAWAN  
KEDAR ROAD  
MACHKHOWA. GUWAHATI  
781001  
ASSAM

3:THE ASSISTANT COMMISSIONER

CGST  
HQRS  
OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX  
DIBRUGARH  
MILAN NAGAR  
F LANE  
PO C.R BUILDING

DIBRUGARH  
786003

4:JOINT COMMISSIONER

CGST

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX  
DIBRUGARH  
MILAN NAGAR  
F LANE  
PO C.R BUILDING  
DIBRUGARH  
786003

5:THE ASSISTANT COMMISSIONER

OFFICE OF THE DY. COMMISSIONER OF CENTRAL GOODS AND SERVICE  
TAX  
TINSUKIA DIVISION  
DURGA BARI ROAD  
TINSUKIA  
786125

6:THE SUPERINTENDENT (TECH)  
CENTRAL GST DIVISION  
TINSUKIA  
DURGABARI ROAD  
TINSUKIA  
786123

7:THE SUPERINTENDENT  
CENTRAL GOODS AND SERVICES DIGBOI  
RANGE  
DIGBO

**Advocate for the Petitioner** : MS. M BHATTACHARJEE

**Advocate for the Respondent** : SC, GST

**BEFORE**

**THE HON'BLE MR JUSTICE PRASANTA KUMAR DEKA**

**ORDER**

**13.07.2021**

Heard Ms. M. Bhattacharjee, the learned counsel for the petitioner. Also heard Mr. S. C. Keyal, the learned Senior Standing Counsel appearing for the GST.

The petitioner is aggrieved because of striking out of the registration of the petitioner firm by the respondent GST causing immense difficulties in getting released the payment due to him against various contractual works in different organization namely Oil India Limited, Digboi Refinery etc. It is the contention of the learned counsel for the petitioner that whatever outstanding was shown in the portal against the name of the petitioner maintained by the respondent GST was duly paid but even then the registration was not restored for which the petitioner has filed this writ petition seeking for an appropriate direction.

Mr. Keyal, the learned Senior Standing Counsel appearing for the GST on 08.07.2021 while the matter was taken up for motion informed this court that as per the instruction available with him, the petitioner is required to pay an amount of Rs. (73,707X2) which is shown outstanding against the interest liability for delayed filing of returns GSTR-3B for the period from October 2018 to April, 2020. Today when the matter was taken up it is submitted by Ms. Bhattacharjee that as per instruction received by her, the petitioner is ready to pay the interest liability subject to necessary demand is made by the respondent GST. It is further contended by Ms. Bhattacharjee that even after the liability shown in the portal was paid, the registration was not restored thereby causing as hereinabove stated immense difficulty in getting the contractual dues from the various organizations.

Ms. Bhattacharjee sought for an appropriate direction to accept the amount shown as interest liability by the respondent GST in installment due to financial crisis faced by the petitioner. Mr. Keyal on the other hand objected to the submission made by Ms. Bhattacharjee for granting the liberty to pay the arrear amount in installment.

I have given due consideration to the submissions made by the learned counsel. There is no dispute that due to non payment of the interest liability for the aforesaid period from October, 2018 to April, 2020 for delayed filing of returns GSTR-3B, the petitioner is required to make the payment and only thereafter, as submitted by Mr. Keyal, the registration of the petitioner shall be restored by the respondent GST. On the other hand, the submission of Ms.

Bhattacharjee that due to striking out of the registration of the petitioner he could not collect the contractual dues from the various organizations against the contractual job also cannot be disbelieved.

In view of the same, in my considered opinion let the petitioner approach the concerned authority more specifically the respondent No. 3 along with an application to permit the petitioner to pay the interest liability referred hereinabove in installment as a special case keeping in view the pandemic situation arising out of Covid-19 and on having submitted the said application/representation along with order passed today the same shall be disposed of within a period of outer limit of 7 (seven) days from the date of receipt of the said representation. If all the dues are cleared as per the direction of the respondent No. 3, the registration of the petitioner shall be restored immediately.

With the said observation, this writ petition stands disposed of at this motion stage as consented to by the learned counsel.

**JUDGE**

**Comparing Assistant**