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

Case No. : AB/1704/2025

KAMAL KUMAR SHARMA AND ORS
S/O- SATYANARAYAN SHARMA,
R/O- 6TH FLOOR, ISPAT COMPLEX, N.S. ROAD, FATASHIL, P.O. AND P.S. -
BHARALUMUKH, DIST.- KAMRUP(M), ASSAM.

2: PRADIP KUMAR SARAWGI
S/O- LATE BHURAMAL SARAWGI.
R/O- T.R. PHOOKAN ROAD
FANCY BAZAR
DIST.- KAMRUP(M)
ASSAM.

3: SURAJ PAREEK.
S/O- RAM GOPAL PAREEK.
R/O- HOUSE NO.20
YUVRAJ VIHAR
ROAD NO.17
VKI AREA
AKEDADOONGAR
DIST.- JAIPUR
RAJASHTHAN

VERSUS

THE STATE OF ASSAM AND ANR
REPRESENTED BY THE PP, ASSAM

2:STANDING COUNSEL
ASSISTANT COMMISSIONER OF STATE TAX JURISDICTION
GUWAHATI.

Advocate for the Petitioner : MR D MEDHI, PANKAJ DAS,MR. SANU HUSSAIN,MR K
THAKUR,MR. S SARKAR

Advocate for the Respondent : PP, ASSAM,

**BEFORE
HONOURABLE MR. JUSTICE MRIDUL KUMAR KALITA**

ORDER

28.07.2025

- 1.** Heard Mr. Pankaj Das, learned counsel for the petitioners. Also heard Mr. B. Gogoi, learned Standing Counsel for State GST.
- 2.** This application under Section 482 of BNSS, 2023 has been filed by the petitioners, namely, **Kamal Kumar Sharma, Pradip Kumar Sarawgi and Suraj Pareek**, who are apprehending their arrest as they have received notice dated 3.07.2025, issued by the Assistant Commissioner of State Tax in respect of Case Id No.AD180725000184B.
- 3.** The learned counsel for the petitioners has submitted that in connection with the aforesaid case, the Office of Deputy Commissioner of State Tax in connection with seizure made in the business premises of the petitioners under Section 67(2) of Assam GST/CGST Act, 2017 on 02.07.2025, the petitioners were asked to appear before the Office of the Deputy Commissioner of State Tax and produce the documents mentioned in the said notice.
- 4.** The learned counsel for the petitioners has submitted that the notice issued to the petitioners requires the petitioners to

present before the Assessing Authority on the very next date and the said time is not sufficient to engage a consultant who may represent the petitioner before the said authority. As the petitioners have defaulted in appearing before the said authority, they are apprehending that they may be arrested by the Assessing Authority.

5. On the other hand, the learned Standing Counsel for State GST, Mr. Gogoi has submitted that bare perusal of the notice would reveal that the petitioners were requested to appear either in person or through an authorized person which indicates that the personal appearance of the petitioners was not mandatorily contemplated. They may also appear through their authorized representatives.

6. He also submits that as the petitioners have defaulted in appearing on 04.07.2025, they may still appear before the Assessing Authority on 31.07.2025.

7. Considering the submissions made by the learned Standing Counsel for State GST, this Court is of the opinion that that there is no apprehension of the petitioners getting arrested as the notice has issued to them also contemplates their appearance through their authorized representative.

8. In view of the submissions made by the learned Standing Counsel for State GST, the petitioners may appear before the Assessing Authority/the authority which issued the notice on 31.07.2025 and may file appropriate application before the State authorities seeking extension of time.

9. With the above observation, this anticipatory bail

application is disposed of.

JUDGE

Comparing Assistant