Serial No.01
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C). No. 369 of 2026

Date of Decision: 18.08.2026

Shri. Petro Chemical Mercantile Private Limited
A private company registered under the provisions of the Companies Act, 1956 and having its Registered office Norbong, Byrnihat, Marwet, Ri-Bhoi, Meghalaya-793101, and in the present proceedings represented by Shri. Vijay Kumar Sah, The Manager of the Petitioner Company.

…Petitioner

-Versus-

1. The State of Meghalaya
   represented by the Commissioner and Secretary to the Government of Meghalaya, Finance Department,
   Meghalaya Secretariat, Shillong.

2. The Commissioner of Taxes, Meghalaya
   Office of the Commissioner of Taxes,
   4th Secretariat Building, Lachumiere,
   Shillong-793001.

3. Superintendent of Taxes, Ri-Bhoi Circle
   Taxation Department, Government of Meghalaya, Nongpoh, Ri-Bhoi District,
   Meghalaya – 793102.

…Respondents

Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Judge
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioner/Applicant(s)	:	Dr. A.Saraf, Sr. Adv. with Mr. S.J.Saikia, Adv.
For the Respondent(s)	:	Mr. Atiar S. Dey, GA.

i)	Whether approved for reporting in Law journals etc:	Yes/No
ii)	Whether approved for publication in press:	Yes/No

Per. H.S. Thangkhiew, Judge:

JUDGMENT AND ORDER (ORAL)

1. The instant writ petition has been filed challenging a show cause notice dated 22-05-2026, issued by the respondent No. 3, the Superintendent of Taxes, Ri-Bhoi Circle, whereby the petitioner's GST registration has been proposed to be cancelled under section 29(2) (e) of the Meghalaya GST Act, 2017, on the allegation no manufacturing/production activity was being carried out from the declared principal place of business and that tax invoices have been issued and passed on Input Tax Credit without corresponding actual supply of goods/and or services. Challenge has also been made to the suspension of the GST registration with effect from 22-05-

2026 and the failure of the respondent authorities to consider and dispose of the petitioner's reply dated 25-05-2026.

2. Dr. A.Saraf, learned Sr. counsel assisted by Mr. S.J.Saikia, learned counsel for the petitioner has contended that the impugned show cause notice is misconceived as it is based on the erroneous premise that the absence of manufacturing/production activity from the registered principal place of business, establishes the fact the petitioner was not carrying on any genuine business activity. It is further contended that the allegation that the petitioner had issued invoices and passed on Input Tax Credit without corresponding actual supply is wholly incorrect and that the same had been denied by the petitioner. All requisite statutory and commercial records evidencing genuine transactions and GST returns, he submits, have been duly declared. However, he submits the petitioner is highly aggrieved with the inaction of the respondent authorities wherein, inspite of the submission of a detailed reply dated 25-05-2026, to the show cause notice within the stipulated period, no decision has been forthcoming on the same. He therefore, prays that appropriate directions be issued for a decision to be made by the respondent authorities on the reply at the earliest preferably within a week as the business activities of the petitioner have been severely affected.

3. This Court on hearing learned Sr. counsel for the petitioner, and on the limited prayer made and after consideration of the materials available, and also on hearing Mr. Atiar S.Dey, learned GA for the respondents, accordingly disposes of this instant petition by directing the respondent authorities to consider and decide the matter expeditiously preferably within a period of three weeks from the date of this order.

4. As ordered above, this writ petition stands closed and disposed of.

(B. Bhattacharjee)
JUDGE

(H.S. Thangkhiew)
JUDGE