GAHC010159682026

2026:GAU-AS:10781

THE GAUHATI HIGH COURT

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

Case No. : WP(C)/4047/2026

M/S MEHAK ENTERPRISE AND ANR
A PROPRIETORSHIP FIRM, HAVING ITS OFFICE AT CHAMBER ROAD, JORHAT, REPRESENTED BY ITS PROPRIETOR, SURYA PRAKASH JHAWAR, RESIDENT OF DEWAL ROAD, JORHAT, ASSAM, PIN- 785001.

2: SURYA PRAKASH JHAWAR
RESIDENT OF DEWAL ROAD
JORHAT
ASSAM
PIN- 785001

VERSUS

THE UNION OF INDIA AND 5 ORS
MINISTRY OF FINANCE, REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI.

2:THE PRINCIPAL COMMISSIONER
CGST AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GHY
ASSAM

3:THE STATE OF ASSAM
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF ASSAM
FINANCE AND TAXATION DEPARTMENT
DISPUR
GUWAHATI-781006.

4:THE JOINT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE
DIBRUGARH COMMISSIONERATE

DIBRUGARH
ASSAM

5:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
JORHAT
AKSHAY APARTMENT
STATION GODOWN ROAD
JORHAT-785001
ASSAM

6:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE
JORHAT DIVISION
JORHAT
ASSA

Advocate for the Petitioner : MS. N GOGOI,

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

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 04.08.2026

Heard Ms. N. Gogoi, learned counsel for the petitioner; Mr. S.C. Keyal, learned Senior Counsel & Special Counsel, CGST assisted by Mr. K. Jain, learned counsel for the respondent nos. 2, 4, 5 & 6; and Mr. B. Choudhury, learned Standing Counsel, Finance & Taxation Department, Government of Assam for the respondent no. 3.

2. On 25.07.2026, the petitioner has been served with two Orders of Prohibition in Form GST INS - 03 whereby the petitioner's office premises at Shyam Complex, Dewal Road, Jorhat, Assam, Pin – 785001 and his residence located at the same Complex were sealed on the ground that when after an Authorization under Section 67[2] of the Central Goods and Services Tax Act, 2017 ['the CGST Act', for short], the team of officials led by the Authorized Officer visited those premises on 25.07.2026 those premises were found locked. According to the respondent authorities, attempt was made to contact the petitioner telephonically at his

mobile number to inform him about the Search Authorization and to open the premises. It is mentioned in the Prohibition Orders that the petitioner did not respond to the calls rendering it impracticable for the team of officials led by the Authorized Officer to gain entry into the premises for executing Form GST INS - 01 and it was in such situation, the Prohibition Orders had to be passed for sealing the premises of the petitioner exercising power under Section 67[4], CGST Act read with Rule 139[4], CGST Rules, 2017.

3. Assailing the said two Prohibition Orders, the petitioner has approached this Court by the present writ petition under Article 226 of the Constitution.

4. In the writ petition, the petitioner has sought to urge that the grounds mentioned in the Prohibition Orders by the respondent CGST authorities were not in existence at that time.

5. Mr. Keyal, learned Senior Counsel & Special Counsel, CGST appearing for the respondent CGST authorities by controverting the contention of the petitioner, has submitted that the power to seal the premises is available under Section 67[4] of the CGST Act. He has further submitted, on instruction, that if the petitioner cooperates with the search proceeding by appearing at the sealed premises at 11-00 a.m. on 05.08.2026 then the premises can be de-sealed and the search proceeding in terms of the Authorization dated 25.07.2026 would be carried out by following due procedure.

6. In response, Ms. Gogoi has submitted that the petitioner is ready and willing to cooperate with the search proceeding proposed to be carried out in terms of Authorization dated 25.07.2026 issued under Section 67[2] of the CGST Act and therefore, the petitioner would appear at the two premises, which are in the same building, at 11-00 a.m. on 05.08.2026 positively.

7. In view of the broad consensus arrived at by the learned counsel for the parties in the afore-stated manner, this Court is of the view that instead of keeping this writ petition pending the same, without going into the merits of the rival contentions, can be disposed by providing that the petitioner will be present at the two premises at 11-00 a.m. on 05.08.2026 and in his presence, the respondent authorities shall de-seal the two premises and thereafter, the Authorized Officer is to carry out the search proceeding, if he wants to do so, strictly in

terms of the procedures laid down in the CGST Act and the CGST Rules, 2017. It is accordingly ordered.

8. This order disposes of the writ petition. No cost.

JUDGE

Comparing Assistant