

# GAUHATI HIGH COURT

WP(C)/3283/2024

**Rinkumoni Bordoloi-Appellant**

**Versus**

**Union of India and Ors.-Respondent**

**Coram: HON'BLE MR. JUSTICE DEVASHIS BARUAH**

**Date of order: 19/09/2024**

## **Decision-In Favour of Assessee**

**Held That:** The petitioner challenged the order-in-original dated 04.05.2024 passed under [Section 73\(9\)](#) of the Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017 on the ground that the said order has been passed beyond the period of limitation provided under [Section 73\(10\)](#) of both the Central Act as well as the State Act. The Court found that there was no extension granted for the financial year 2018-19 beyond 30.04.2024 and as such the impugned order dated 04.05.2024 is beyond limitation and accordingly without jurisdiction. The Court therefore set aside and quashed the impugned order.

## **Appearance:**

**Mr. RS Mishra For the Petitioner**

**Ms. K Phukan CGC Mr. SC Keyal For the CGST Mr. B Gogoi, Standing Counsel, Finance and Taxation Department, Govt. of Assam For the Respondent**

## **JUDGMENT**

Heard Mr. RS Mishra, the learned counsel appearing on behalf of the petitioner. Ms. K Phukan, the learned counsel appears on behalf of the Union of India, Mr. SC Keyal, the learned counsel appears on behalf of the CGST and Mr. B Gogoi, the learned counsel appears on behalf of the Finance and Taxation Department, Government of Assam.

2. The petitioner herein has assailed the order-in-original dated 04.05.2024 passed under [Section 73](#)(9) of the Central Goods and Services Tax Act, 2017 (for short, 'the Central Act') and the Assam Goods and Services Tax Act, 2017 (for short, 'the State Act') on the ground that the said order has been passed beyond the period of limitation provided under Section 73(10) of both the Central Act as well as the State Act. The learned counsel appearing on behalf of the petitioner submitted that the impugned order was passed on 04.05.2024 and in terms with Section 73(10), the order ought to be passed within three years from the due date of filing of the annual returns.
3. The learned counsel submitted that there is no extension granted for the financial year 2018-19 beyond 30.04.2024 and as such the impugned order dated 04.05.2024 is beyond limitation and accordingly without jurisdiction.
4. This Court had duly heard the learned counsels appearing on behalf of the parties and has given anxious consideration to the respective submissions. It is seen that there is no Notification passed under [Section 168A](#) of both the Central Act as well as the State Act, thereby extending the period for passing the order in terms with [Section 73](#)(10) beyond 30.04.2024 for the financial year 2018-19.
5. Taking into account that the impugned order has been passed on 04.05.2024, the same is, therefore, without jurisdiction and accordingly is set aside and quashed.
6. Writ petition, accordingly, stands disposed of.