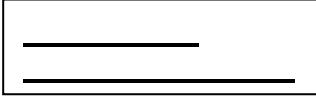




2023:MLHC:663-DB



**HIGH COURT OF MEGHALAYA**  
**AT SHILLONG**

WP(C) No. 213 of 2023

Date of order: 20.07.2023

M/s Amjok Auto Agencies vs The Deputy Commissioner, CGST,  
Shillong Division-I

**Coram:**

**Hon'ble Mr. Justice Sanjib Banerjee, Chief Justice**  
**Hon'ble Mr. Justice W. Diengdoh, Judge**

**Appearance:**

For the Petitioner : Mr N. Dasgupta, Adv.  
Ms P. Sikdar, Adv.

For the Respondent : Dr N. Mozika, DSGI with  
Ms A. Pradhan, Adv.

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

**JUDGMENT: (per the Hon'ble, the Chief Justice) (Oral)**

There is no merit in the present petition which has been filed by a partnership firm through one of its partners, which partner was, according to the petitioner, one of the partners of another partnership firm by the name of Bhalang Associates against which firm an order of attachment of bank account has been passed by the Central Goods and Services Tax authorities on September 27, 2022.

2. The initial ground sought to be made out is that the bank account number indicated in the order of attachment pertains to an account of Amjok Auto Agencies and is not the bank account of



Bhalang Associates. However, it is evident from the petitioner's submission that the partner through which the present petition has been filed is a partner of both Bhalang Associates and Amjok Auto Agencies.

3. The primary ground urged on behalf of the writ petitioner is that Bhalang Associates and its partners did not receive the order-in-original dated August 14, 2020 in pursuance whereof the order of attachment has been issued and the relevant assessee has been branded as a defaulter.

4. However, it appears that the order-in-original came to be passed pursuant to a show-cause-cum-demand notice of November 8, 2019 issued by the Department to which the relevant assessee replied on December 9, 2019.

5. It is evident that the show-cause notice of November 8, 2019 was issued in terms of Section 174 (2) of the Central Goods and Services Tax Act, 2017 read with the Service Tax Rules, 1994. The relevant assessee, including the partners thereof, should reasonably have been aware that upon a show-cause notice of such kind being issued and the response being received, an order would follow, whether dropping the demand or finding the assessee liable for the entirety or a part of the demand. It would not do for the assessee to claim that the assessee had no obligation to keep track of the matter.



6. At any rate, the thin thread on which the present petition hangs is as to whether the relevant order-in-original of August 14, 2020 was issued to or received by the assessee in question. For a start, since this writ petition has been filed by a different partnership firm, albeit through a common partner, the allegation in the petition that the relevant assessee did not receive the order-in-original cannot be taken cognisance of. Secondly, if it was indeed the case that the relevant assessee had not been served the order-in-original, a representation ought immediately to have been made upon receipt of the notice of attachment of September 27, 2022. In fact, any prudent person of ordinary intelligence would have responded thus, if the order-in-original had, indeed, not been served.

7. Finally, the writ petitioner or the relevant assessee or its officers should have taken appropriate steps in accordance with law by now. It is nearly 10 months since the receipt of the relevant notice by the assessee. Though there is no period of limitation prescribed for matters pertaining to Article 226 of the Constitution of India, yet the writ court does not come to support a laggard or someone who has slept over his perceived rights.

8. For the reasons aforesaid, the petition is not entertained and the relevant assessee and its officers are left free to take appropriate steps in



accordance with law. It is also made clear that the writ petitioner firm in this case will be entitled to make a representation to the Department that the firm was not liable to make any payment under the order-in-original, whereupon the Department will surely look into the matter and the identity of the person or persons in control of the assessee and the persons in control of the writ petitioner firm.

9. WP (C) No. 213 of 2023 is dismissed.

10. There will be no order as to costs.

11. After the order is pronounced, it is pointed out on behalf of the Department, which had earlier not been called upon, that the submission on behalf of the writ petitioner that Bhalang Associates is a partnership firm is incorrect. According to the Department, Bhalang Associates is a proprietorship firm of Bhalang Singh Phanbuh, who is a partner of the writ petitioner herein and who has filed the present petition on behalf of the partnership firm.

**(W. Diengdoh)**  
**Judge**

**(Sanjib Banerjee)**  
**Chief Justice**

Meghalaya  
20.07.2023  
"Sylvana PS"