

GAHC010065372024



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

Case No. : WP(C)/1763/2024

GANESH TAMULI ENGINEERING PRIVATE LIMITED
A PRIVATE LIMITED COMPANY HAVING THEIR REGISTERED OFFICE AT
GNB ROAD, SILPUKHURI, GUWAHATI, KAMRUP METROPOLITAN, ASSAM-
781003 AND REPRESENTED BY THEIR MANAGING DIRECTOR- SRI
GANESH TAMULI, SON OF LATE NABIN CHANDRA TAMULI.

VERSUS

THE UNION OF INDIA AND 6 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GHY-781006
ASSAM

3:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

4:THE COMMISSIONER OF TAXES

STATE GOODS AND SERVICE TAX
KAR BHAWAN

BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GHY-781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX

GHY-A-7
GHY-A
GUWAHATI ZONE- A
ASSAM KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GHY-781006.

6:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.

7:THE CHAIRPERSON

GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001

Advocate for the Petitioner : MR. D SARAF, MR. S S GUPTA,MR. B PEGU

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

Linked Case : WP(C)/1937/2024

M/S Associated Iron And Steel Co
A REGISTERED PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT
OPPOSITE OF RCN

A. T. ROAD
NEAR RLY. GATE NO.3
KAMRUP (M)
ASSAM-781001. REPRESENTED BY ITS MANAGING PARTNERS SRI
RAJENDRA KUMAR SHARMA I.E.
THE PETITIONER NO.2.

2: Sri Rajendra Kumar Sharma
S/O- LATE DURGA LAL SHARMA
RESIDENT OF NEAR RLY. GATE NO.5 A.T. ROAD
KAMRUP(M)
ASSAM-781009
VERSUS

UNION OF INDIA
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI-110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER OF STATE GOODS AND SERVICE TAX
KAR BHAWAN GUWAHATI
ASSAM

5:THE DEPUTY COMMISSIONER
STATE GOODS AND SERVICES TAX

GUWAHATI-B-99
GUWAHATI ZONE-B
ASSAM

Advocate for : RAVI SHANKAR MISHRA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA

Linked Case : WP(C)/2770/2024

M/S NORTH EAST ENTERPRISE AND TRADING CO AND ANR
A PROPRIETORSHIP CONCERN HAVING ITS REGD. OFFICE AT H.NO-25
GROUND FLOOR
DISHANT PALACE
BASISTHAPUR BYE LANE NO-2
WIRELESS DISPUR.
REP. BY ITS SOLE PROPRIETOR CHIRANJOY HAZARIKA
THAT IS THE PET. NO-2

VERSUS

UNION OF INDIA AND 4 ORS
REP. BY THE SECRETARY OF GOVT. OF INDIA
MINISTRY OF FINANCE
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017. REP. BY THE CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001. REP. BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER

STATE TAX
KAR BHAWAN
G.S ROAD
KAMRUP (M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER

STATE TAX
KAR BHAWAN
KAMRUP (M)
GUWAHATI-D5
GUWAHATI-C
ASSAM

Advocate for : MR. A K GUPTA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2908/2024

SRI LALIT AGARWALLA
SON OF PRABHU AGARWALLA
AS SELF AND PARTNER OF M/S DEVI UDYOG HAVING THEIR BUSINESS AT
SETHI TRUST BUILDING
G.S.ROAD
BHANGAGHAR
GUWAHATI- 781005
KAMRUP (METRO)
ASSAM
PHONE- 9864208079

VERSUS

THE UNION OF INDIA AND 5 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI- 110001

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI- 781006
ASSAM

3:THE COMMISSIONER OF TAXES
STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR

GANESHGURI
GUWAHATI- 781006

4:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI D-4
GUWAHATI-D
GUWAHATI-C
ASSAM- 781006

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHPVIHAR
NEW DELHI- 110017

6:THE CHAIRPERSON
GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI- 110001

Advocate for : MR. D SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 5 ORS

Linked Case : WP(C)/3285/2024

SAURAV JYOTI BARUAH
SON OF LATE KULED BARUAH

RESIDENT OF OLD AMULAPATTY
WARD NO. 11

P.O.
P.S. AND DISTRICT- SIVASAGAR

ASSAM
PIN- 785640.

VERSUS

THE UNION OF INDIA AND 4 ORS.
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA

MINISTRY OF FINANCE

NEW DELHI- 110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1

SECTOR 5
PUSHP VIHAR
NEW DELHI- 110017

REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING

JANPATH ROAD
CONNAUGHT PALACE

NEW DELHI- 110001

REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)

GUWAHATI
ASSAM.

5:THE ASSISTANT COMMISSIONER
STATE TAX
SIBSAGAR-4
SIBSAGAR
ZONE
ASSAM.

Advocate for : MR. A K GUPTA
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/1936/2024

NIZAMUDDIN AHMED
S/O- LATE DARAZUDDIN AHMED
R/O- WARD NO. 2 MANGALDAI
P.O.
P.S. AND DIST. DARRANG
ASSAM

VERSUS

UNION OF INDIA AND 4 ORS.
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017
REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE GOODS AND SERVICES TAX
KAR BHAWAN
GHY
ASSAM

5:THE ASSISTANT COMMISSIONER

STATE GOODS AND SERVICES TAX
MANGALDOI
GUWAHATI- ZONE
ASSAM

Advocate for : MR. A K GUPTA

Advocate for : D.Y.S.G.I. appearing for UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/2281/2024

NORTH EAST ENGINEERING AND CONTRUCTION AND ANR
A PROPRIETORSHIP CONCERN HAVING ITS REGISTERED OFFICE AT GOVT.
PRESS ROAD
BAMUNIMAIDAN
KAMRUP (M)
ASSAM
PIN-781021. REPRESENTED BY ITS SOLE PROPRIETOR SRI AMAR BARUAH
THE PETITIONER NO. 2

2: AMAR BARUAH
S/O LATE GOBINDA BARUAH
R/O H.NO. 88
OPPOSITE SUKRESWAR PARK GHAT
M.G. ROAD
PANBAZAR
GUWAHATI-781001
KAMRUP (M)
ASSAM
VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017
REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH RAOD
CONNAUGHT PALACE
NEW DELHI-110001
REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
GST BHAWAN
KEDAR ROAD
KAMRUP (M)
ASSAM
781001

5:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
GUWAHATI-II DIVISION
GUWAHATI

Advocate for : MR. A K GUPTA

Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2766/2024

M/S OVERDRIVE MOTORS AND ANR
A PROPRIETORSHIP CONCERN HAVING ITS REGISTERED OFFICE AT A.T.
ROAD
NALIAPOL
PO.
P.S. AND DIST- DIBRUGARH
ASSAM
REPRESENTED BY ITS SOLE PROPRIETOR SHRI ASHIFUDDIN AHMED I.E.
THE PETITIONER NO. 2.

2: ASHIFUDDIN AHMED
S/O- LATE ALI SAHID
R/O- GRAHAM BAZAR
NEAR MASJID ROAD
P.O.
P.S. AND DIST. DIBRUGARH
ASSAM
VERSUS

UNION OF INDIA AND 4 ORS
REP. BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1

SECTOR-5
PUSHP VIHAR
NEW DELHI-110017
REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REP. BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX
DIBRUGAR-4
DIBRUGARH-SIBSAGAR-ZONE
ASSAM

Advocate for : MR. A K GUPTA
Advocate for : DYS.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/1766/2024

GANESH TAMULI ENGINEERING PRIVATE LIMITED
A PRIVATE LIMITED COMPANY HAVING THEIR REGISTERED OFFICE AT
GNB ROAD
SILPUKHURI
GUWAHATI
KAMRUP METROPOLITAN
ASSAM-781003 AND REPRESENTED BY THEIR MANAGING DIRECTOR- SRI
GANESH TAMULI
SON OF LATE NABIN CHANDRA TAMULI.

VERSUS

THE UNION OF INDIA AND 6 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GHY-781006
ASSAM

3:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

4:THE COMMISSIONER OF TAXES

STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GHY-781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX

GHY-A-7
GHY-A
GUWAHATI ZONE- A
ASSAM KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GHY-781006.

6:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR

NEW DELHI-110017.

7:THE CHAIRPERSON

GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001.

Advocate for : MR. D SARAF

Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 6 ORS.

Linked Case : WP(C)/2889/2024

SRI BISWAJIT BORAH
SON OF SRI GUNJA NATH BORAH
RESIDENT OF LAHING NOISHIPORIA GAON
LAHING GAON
P.S. TEOK
DISTRICT- JORHAT
ASSAM
785635

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI- 110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE

NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER STATE TAX
SIBSAGAR-4
SIBSAGAR-ZONE
ASSAM

Advocate for : MR. R S MISHRA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/3502/2024

NIRANJAN SAHA
CARRYING ON BUSINESS IN THE NAME AND STYLE OF M/S MAA
KAMAKHYA STORE AND HAVING HIS OFFICE AT WARD NO. 4
VIVEKANANDA ROAD
DHEKIAJULI
SONITPUR
ASSAM-784110

VERSUS

UNION OF INDIA AND 5 ORS
THROUGH THE SECRETARY
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI-110001

2:STATE OF ASSAM
THROUGH THE COMMISSIONER AND SECRETARY
FINANCE (TAXATION) DEPARTMENT
DISPUR
GANESHGURI
GUWAHATI
ASSAM 781006

3:GOODS AND SERVICES TAX COUNCIL

THROUGH THE SECRETARY
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001

4:PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX
DIBRUGARH COMMISSIONERATE
MILAN NAGAR
LANE-F
P.O.-C.R. BUILDING
DIBRUGARH
786003

5:PRINCIPAL COMMISSIONER OF STATE TAX
KAR BHAWAN
DISPUR
GANESHGURI
GUWAHATI
ASSAM 781006

6:ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
TEZPUR DIVISION
L.N. ROAD
P.O.-TEZPUR
ASSAM 784001

Advocate for : MR H BETALA
Advocate for : D.Y.S.G.I. appearing for UNION OF INDIA AND 5 ORS

Linked Case : WP(C)/3291/2024

MS CHAMPA DRUGS AND SURGICALS AND ANR
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT PANBAZAR
GUWAHATI
KAMRUP (M)
ASSAM
PIN-781001

REP BY THE PROPRIETOR NISHANT BERIA

VERSUS

THE UNION OF INDIA AND 3 ORS
MINISTRY OF FINANCE
REP. BY THE SECRETARY TO THE MINISTRY OF FINANCE
GOVT. OF INDIA
NEW DELHI

2:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
NBCC PLAZA
SECTOR-5
PUSHP VIHAR
NEW DELHI-17

3:THE PRINCIPAL COMMISSIONER
GST
KEDAR ROAD
GUWAHATI
ASSAM

4:THE ASSISTANT COMMISSIONER
GST
GUWAHATI DIVISION -I
KEDAR ROAD
GUWAHATI-01
ASSAM

Advocate for : MR SUBIR KANTI SAHA
Advocate for : SC
GST appearing for THE UNION OF INDIA AND 3 ORS

Linked Case : WP(C)/3260/2024

NIRANJAN KAKATI
S/O- LATE GOBINDA KAKATI

R/O -HOUSE NO 3
KALYANPUR
BYE LANE NO-3
GANESHGURI
KAMRUP (M)
GUWAHATI-06
ASSAM

VERSUS

THE UNION OF INDIA
REPRESENTED BY BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI- 110017. REPRESENTED BY CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX
GUWAHATI-C
6
KAR BHAWAN
GUWAHATI ASSAM.

Advocate for : RAVI SHANKAR MISHRA
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA

Linked Case : WP(C)/1845/2024

ANJAYBEE GREEN AND ANR.
A REGISTERED PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT
ORGANIC AGRICULTURE PRODUCES MARKET COMPLEX
BIPANAN Khetra

PUNJABARI ROAD

JURIPAR

KAMRUP(M)

ASSAM

781022. REPRESENTED BY ITS PARTNER SRI NAYANJYOTI

BHATTACHARYYA I.E.

RESPONDENT NO. 2

2: NAYANJYOTI BHATTACHARYYA

SON OF LT. KHAGENDRA NATH BHATTACHARYA

RESIDENT OF 4AA

RAJNEEL MENSION

RUKMINIGAON KHANAPARA

DIST- KAMRUP (M)

ASSAM

781022

VERSUS

UNION OF INDIA AND 4 ORS

REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA

MINISTRY OF FINANCE NEW DELHI-110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

1ST FLOOR TOWER NBCC

PLAZA-1

SECTOR 5

PUSHP VIHAR

NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICE TAX COUNCIL

5TH FLOOR

TOWER-II

JEEVAN BHARATI BUILDING

JANPATH ROAD

CONNAUGHT PALACE

NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER

STATE GOODS AND SERVICE TAX

KAR BHAWAN

GUWAHATI

ASSAM.

5:THE ASSISTANT COMMISSIONER

STATE GOODS AND SERVICE TAX

GUWAHATI-C-7
GUWAHATI-C- ASSAM.

Advocate for : MR. A K GUPTA
Advocate for : D.Y.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/3331/2024

M/S NEZONE SNACKS AND ANR.
A PARTNERSHIP FIRM HAVING ITS OFFICE AT MISSION CHARIALI

KETAKIBARI
TEZPUR
SONITPUR
ASSAM

REPRESENTED BY ONE OF ITS PARTNER SRI PRAKASH CHAND BADER.

2: PRAKASH CHAND BADER
SON OF LATE MULCHAND BADER

RESIDENT OF MOHIDHAR ROAD

TEZPUR
DISTRICT- SONITPUR
ASSAM.
VERSUS

THE UNION OF INDIA AND 3 ORS.
MINISTRY OF FINANCE

REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE

GOVERNMENT OF INDIA

NEW DELHI.

2:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER
NBCC PLAZA

SECTOR-5
PUSHP VIHAR

NEW DELHI- 110017.

3:THE PRINCIPAL COMMISSIONER
STATE GST
KAR BHAWAN
DISPUR
GUWAHATI
ASSAM.

4:THE DEPUTY COMMISSIONER
STATE TAX
TEZPUR ZONE
TEZPUR
UNIT-C1
ASSAM.

Advocate for : MS. M L GOPE
Advocate for : DYS.G.I. appearing for THE UNION OF INDIA AND 3 ORS.

Linked Case : WP(C)/2554/2024

MD. SHAMS UDDIN AHMED
SON OF LATE NOOR UDDIN AHMED RESIDENT OF H. NO. 12
NEAR APBN
NARAKASUR
KAHILIPARA
KAMRUP (M)
ASSAM
7810

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI- 110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SETOR 5
PUSHP VIHAR
NEW DELHI- 110017
REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR

TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI- 110001
REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
STATE GOODS AND SERVICES TAX
KAR BHAWAN
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE GOODS AND SERVICES TAX
GUWAHATI-C-7 GUWAHATI-C ASSAM

Advocate for : MR. R S MISHRA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2171/2024

M/S ASSAM STEEL COMPANY
A REGISTERED PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT
GROUND FLOOR
OPPOSITE OF RAJASHTHAN CHATRA NIWAS
A.T. ROAD
NEAR RLY. GATE NO.5
KAMRUP (M) GUWAHATI
ASSAM PIN- 781001. REPRESENTED BY ITS MANAGING PARTNER SRI
RAJENDRA KUMAR SHARMA I.E THE PETITIONER NO-2

2: RAJENDRA KUMAR SHARMA
RESIDENT OF NEAR RLY. GATE NO.5 A.T. ROAD
KAMRUP (M)
ASSAM-781009
VERSUS

UNION OF INDIA
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI-110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5

PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
STATE GOODS AND SERVICES TAX
KAR BHAWAN
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE GOODS AND SERVICES TAX
GUWAHATI-B-8
ZONE -B
ASSAM

Advocate for : RAVI SHANKAR MISHRA
Advocate for : DYS.G.I. appearing for UNION OF INDIA

Linked Case : WP(C)/1764/2024

MAINA DEVI CHORARIA
W/O- MANG LAL CHORARIA AS SELF AND PROPRIETOR OF M/S B.C.
AUTOMOBILES
SIKARIA BUILDING
A.T. ROAD
KAMRUP METROPOLITAN
GUWAHATI-781001
ASSAM

VERSUS

THE UNION OF INDIA AND 6 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GHY-781006
ASSAM

3:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

4:THE COMMISSIONER OF TAXES

STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GHY-781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX

UNIT-C
KAR BHAWAN
GANESHGURI
GUWAHATI-781006.

6:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.

7:THE CHAIRPERSON

GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE

NEW DELHI-110001.

Advocate for : MR. D SARAF

Advocate for : DYS.G.I. appearing for THE UNION OF INDIA AND 6 ORS.

Linked Case : WP(C)/1780/2024

PANIRAM KALITA
S/O- GOLAK KALITA
R/O- KAMALABARI
MAJULI
JORHAT-785106
ASSAM

VERSUS

THE UNION OF INDIA AND 6 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GHY-781006
ASSAM

3:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

4:THE COMMISSIONER OF TAXES

STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI

GHY-781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX
JORHAT-6
JORHAT ZONE
ASSAM

6:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.

7:THE CHAIRPERSON

GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001.

Advocate for : MR. D SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 6 ORS

Linked Case : WP(C)/2844/2024

MANAKSIA COATED METALS AND INDUSTRIES LIMITED
DIRECTOR- DEBASIS BANERJEE

REP. BY ITS POWER OF ATTORNEY HOLDER
AJANTA MAZUMDER.
S/O- LATE BHARAT MAZUMDER

AGE-40YRS

REGD OFFICE ADDRESS AT VILLAGE EPIP COMPLEX
AMINGAON
KAMRUP (R)
ASSAM
PIN-781031

VERSUS

UNION OF INDIA AND 2 ORS
THROUGH THE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
HAVING ITS OFFICE AT CENTRAL SECRETARIAT
NORTH BLOCK
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

3:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI-B1
GUWAHATI-B
HAVING ITS OFFICE AT DIRECTORATE OF COMMERCIAL TAXES
KAR BHAWAN
G.S ROAD
DISPUR
GUWAHATI-06
KAMRUP (M)
ASSAM

Advocate for : MR H BETALA

Advocate for : D.Y.S.G.I. appearing for UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/1229/2024

SUBRATA BORAH
S/O- CHANDRA KANTA BORAH RESIDENT OF H. NO. 1
NATUN PATH
HATI GAON
KAMRUP METROPOLITAN
GUWAHATI
ASSAM
781038.

VERSUS

UNION OF INDIA
REP. BY THE SECRETARY
TO THE GOVT. OF INDIA

MINISTRY OF FINANCE
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GUWAHATI-781001

5:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GUWAHATI-781001

6:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX
RANGE-II D
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GUWAHATI-781001

Advocate for : RAVI SHANKAR MISHRA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA

Linked Case : WP(C)/3031/2024

SANJIB SINGH

SON OF LATE MAJELAL SINGH
RESIDENT OF COLLEGE ROAD
P.O. AND P.S.- DEMOW
DISTRICT- SIVASAGAR
ASSAM
785662.

VERSUS

THE UNION OF INDIA AND 4 ORS.
REPRESENTED BY BY THE SECRETARY OF GOVERNMENT OF INDIA

MINISTRY OF FINANCE
NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI- 110017
REPRESENTED BY CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)

GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX

SIBSAGAR-5
SIBSAGAR- ZONE

ASSAM.

Advocate for : MR. A K GUPTA
Advocate for : DYS.G.I. appearing for THE UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/2919/2024

MAHESH KUMAR AGARWALLA
SON OF PRABHU AGARWALLA
AS SELF AND DIRECTOR OF PRABHU AGARWALLA CONSTRUCTION PVT LTD
HAVING THEIR BUSINESS AT 8TH FLOOR
SETHI TRUST BUILDING
G.S.ROAD
BHANGAGARH
GUWAHATI- 781005
KAMRUP METRO
ASSAM
PHONE- 9864208079

VERSUS

THE UNION OF INDIA AND 5 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI- 110001

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI- 781006
ASSAM

3:THE COMMISSIONER OF TAXES
STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR

GANESHGURI
GUWAHATI- 781006

4:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI D-4
GUWAHATI-D
GUWAHATI-C
ASSAM- 781006

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHPVIHAR
NEW DELHI- 110017

6:THE CHAIRPERSON
GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI- 110001

Advocate for : MR. D SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 5 ORS

Linked Case : WP(C)/2251/2024

AMIT JASRASARIA
S/O- KRISHNA MURARI JASRASARIA
ON BEHALF OF M/S N J TRADE AND AGENCIES
AT ROAD
MARWARIPATTY
DIBRUGARH
ASSAM
PIN-785670

VERSUS

THE UNION OF INDIA AND OTHRS
REP BY THE SECRETARY TO THE GOVT OF INDIA
MINISTRY OF FINANCE

DEPTT OF REVENUE
NORTH BLOCK
NEW DELHI-01

2:THE STATE OF ASSAM
REP BY THE COMMISSIONER AND SECRETARY TO THE GOVT OF ASSAM
FINANCE (TAXATION) DEPTT. DISPUR GUWAHATI-06
ASSAM

3:THE PRINCIPAL COMMISSIONER
CGST AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-01

4:THE SUPERINTENDENT OF GST
DIBRUGARH RANGE-1
F LANE
MILAN NAGAR
POCR BUILDING
DIBRUGARH
ASSAM

PIN-786003

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC PLAZA
1 SECTOR-5
PUSHP VIHAR
NEW DELHI-17

6:THE CHAIRPERSON GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-0-1

Advocate for : MR. DEVENDR SARAF
Advocate for : D.Y.S.G.I. appearing for THE UNION OF INDIA AND OTHRS

Linked Case : WP(C)/2881/2024

NIRANJAN KAKATI
SON OF LATE GOBINDA KAKATI

RESIDENT OF H.NO. 3
KALYANPUR

BYE-LANE -3
GANESHGURI
KAMRUP(M)

GUWAHATI- 781006
ASSAM.

VERSUS

UNION OF INDIA AND 4 ORS.
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA

MINISTRY OF FINANCE

NEW DELHI- 110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1

SECTOR-5
PUSHP VIHAR
NEW DELHI- 110017

REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING

JANPATH ROAD
CONNAUGHT PALACE

NEW DELHI-110001.
REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)

GUWAHATI
ASSAM.

5:THE ASSISTANT COMMISSIONER
STATE TAX
GUWAHATI-C-6
KAR BHAWAN
GUWAHATI

ASSAM.

Advocate for : MR. A K GUPTA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/3287/2024

M/S JYOTIRMOYEE DRUGS AND ANR.
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT PUBLIC SCHOOL ROAD

SILCHAR
CACHAR-788005
REPRESENTED BY ITS PROPRIETOR MS NANDITA DEBLALA

2: NANDITA DEBLALA
W/O LATE LALA AMJIT DEB
R/O PUBLIC SCHOOL ROAD

S.S. LANE
SILCHAR
CACHAR-788005
ASSAM
VERSUS

THE UNION OF INDIA AND 3 ORS.
MINISTRY OF FINANCE
REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NEW DELHI.

2:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

1ST FLOOR
TOWER
NBCC PLAZA SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.

3:THE PRINCIPAL COMMISSIONER

GST
KEDAR ROAD
GUWAHATI
ASSAM

4:THE ASSISTANT COMMISSIONER

GST
SILCHAR
CACHAR-788001

Advocate for : MS. M L GOPE
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS.

Linked Case : WP(C)/2173/2024

M/S ASSAM STEEL COMPANY
A REGISTERED PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT
GROUND FLOOR
OPPOSITE OF RAJASHTHAN CHATRA NIWAS
A.T. ROAD
NEAR RLY. GATE NO.5
KAMRUP (M) GUWAHATI
ASSAM PIN- 781001. REPRESENTED BY ITS MANAGING PARTNER SRI
RAJENDRA KUMAR SHARMA I.E THE PETITIONER NO-2

2: RAJENDRA KUMAR SHARMA
RESIDENT OF NEAR RLY. GATE NO.5 A.T. ROAD
KAMRUP (M)
ASSAM-781009
VERSUS

UNION OF INDIA
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI-110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
STATE GOODS AND SERVICES TAX
KAR BHAWAN
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE GOODS AND SERVICES TAX
GUWAHATI-B-8
ZONE -B
ASSAM

Advocate for : RAVI SHANKAR MISHRA
Advocate for : D.Y.S.G.I. appearing for UNION OF INDIA

Linked Case : WP(C)/2769/2024

M/S FREE RIDE MOTORS AND ANR
A PARTNERSHIP FIRM HAVING ITS REGD. OFFICE AT KAMALABARI ROAD
BORAGADHOI GAON
DULIAJAN
DIBRUGARH
ASSAM
PIN- 786602.
REP. BY ITS MANAGING PARTNER ASHIFUDDIN AHMED

THAT IS THE PETITIONER NO-2

2: ASHIFUDDIN AHMED

S/O- LATE ALI SAHID

R/O- GRAHAM BAZAR
NEAR MASJID ROAD

P.O. P.S AND DIST-DIBRUGARH
ASSAM
VERSUS

UNION OF INDIA AND 4 ORS
REP. BY THE SECRETARY OF GOVT. OF INDIA
MINISTRY OF FINANCE
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017. REP. BY THE CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001. REP. BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER

STATE TAX
KAR BHAWAN
G.S ROAD
KAMRUP (M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX
DIBRUGARH-1. DIBRUGARH-SIBSAGAR-ZONE
ASSAM

Advocate for : MR. A K GUPTA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2249/2024

PAWAN KUMAR AGARWAL
S/O- DHANRAJ AGARWALA

REPRESENTING M/S DATAMATION SERVICES HAVING THEIR BUSINESS AT

1ST FLOOR
7TH HEAVEN COMPLEX
GS ROAD
ULUBARI GUWAHATI-07
KAMRUP (M)
ASSAM

VERSUS

THE UNION OF INDIA
REP BY SECRETARY TO HE GOVT OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-01

2:THE STATE OF ASSAM
REP BY COMMISSIONER AND SECRETARY TO THE GOVT OF ASSAM
FINANCE (TAXATION) DEPTT
DISPUR
GUWAHATI -06
ASSAM

3:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-01

4:THE ADDITIONAL COMMISIONNER GST AND CENTRAL EXCISE
COMMISSIONERATE GUWAHATI
GST AND CENTRAL EXCISE COMMISSIONERATE GUWAHATI

GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-01
ASSAM

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR -5
PUSHP VIHAR
NEW DELHI-17

6:THE CHAIRPERSON

GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-01

Advocate for : MR. DEVENDR SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA

Linked Case : WP(C)/1768/2024

MS. KIRON MEDHI
W/O- HARI CHARAN MEDHI
REPRESENTED BY HER LAWFUL AND CONSTITUTED ATTORNEY- DR.
RIJEEB MEDHI
S/O- HARI CHARAN MEDHI
WHO IS PRESENT PROPRIETOR OF M/S RED HORN GAS AGENCY
542
PALLA ROAD
NALBARI
NALBARI
ASSAM-781335.

VERSUS

THE UNION OF INDIA AND 6 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GHY-781006
ASSAM

3:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE

GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

4:THE COMMISSIONER OF TAXES

STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GHY-781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX

NALBARI-3
NALBARI
GUWAHATI ZONE-B
ASSAM-781335

6:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.

7:THE CHAIRPERSON

GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001.

Advocate for : MR. D SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 6 ORS.

Linked Case : WP(C)/3358/2024

M/S NSPIRA MANAGEMENT SERVICES PRIVATE LIMITED
A COMPANY HAVING ITS OFFICE AT PATTA NO. 422
DAG NO. 1117 AND 1118

5TH FLOOR
F FORT COMPLEX
KACHARI BASTI ROAD
GUWAHATI
KAMRUP(M)
ASSAM-781007
REP. BY ITS CHIEF FINANCIAL OFFICER/WHOLE TIME DIRECTOR
SHRI KAMBHAMPAATI
SAMBA SHIVA SASTRY
SON OF KVSR KRISHNA SASTRY
R/O- NAVADWEEPA NEAR CYBER TOWER
P/O- MADHAPUR
P.S. MADHAPUR
K.V. RANGAREDDY
DIST. HYDERABAD
TELANGANA.

VERSUS

THE UNION OF INDIA AND 4 ORS.
REP. BY THE SECRETARY
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
BLOCK-C
3RD FLOOR
JANATA BHAWAN
DISPUR
GHY-781006.

3:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
GST POLICY WING NEW DELHI
REPRESENTED BY ITS COMMISSIONER.

4:THE DEPUTY COMMISSIONER OF STATE TAX
GUWAHATI-C-1
GUWAHATI-C
KAR BHAWAN
G.S. ROAD
DISPUR
GHY-781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI-C-1

GUWAHATI-C
KAR BHAWAN
G.S. ROAD
DISPUR
GHY-781006.

Advocate for : MR A NATH
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/2295/2024

NORTH EAST ENGINEERING AND CONSTRUCTION AND ANR
A PROPRIETORSHIP CONCERN HAVING ITS REGISTERED OFFICE AT GOVT.
PRESS ROAD
BAMUNIMAIDAN
KAMRUP(M)
ASSAM
PIN- 781021
REPRESENTED BY ITS SOLE PROPRIETOR SRI AMAR BARUAH
THE PETITIONER NO. 2.

2: AMAR BARUAH
S/O- LATE GOBINDA BARUAH
R/O- H/NO. 88
OPPOSITE SUKRESWAR PARK GHAT
M G ROAD
PANBAZAR
GUWAHATI-781001
KAMRUP(M)
ASSAM
VERSUS

UNION OF INDIA AND 4 ORS.
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017
REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL

5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REP. BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICES TAX
GST BHAWAN
KEDAR ROAD
KAMRUP(M)
ASSAM-781001.

5:THE ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
GUWAHATI-II DIVISION
GUWAHATI.

Advocate for : MR. A K GUPTA
Advocate for : DYS.G.I. appearing for UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/3453/2024

TONMOY GOHAIN
SON OF SRI THANURAM GOHAIN

RESIDENT OF SHAHID BINU DAS PATH

WARD NO. 10
P.O.- PHUKAN NAGAR

SIVASAGAR
ASSAM
785640.

VERSUS

UNION OF INDIA AND 4 ORS.
REPRESENTED BY BY THE SECRETARY OF GOVERNMENT OF INDIA

MINISTRY OF FINANCE

NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC

PLAZA-1
SECTOR 5
PUSHP VIHAR

NEW DELHI- 110017.
REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING

JANPATH ROAD
CONNAUGHT PALACE

NEW DELHI- 110001.
REPRESENTED BY ITS CHAIRPERSON.

4:THE COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
P.O.- C.R. BUILDING
MILAN NAGAR

DIBRUGARH
ASSAM.

5:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE
SIVASAGAR RANGE
SIVASAGAR

ASSAM.

Advocate for : MR. A K GUPTA
Advocate for : DYS.G.I. appearing for UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/2245/2024

MANOJ PATNI
SON OF LATE CHANDANMAL PATNI

AS SELF AND PROPRIETOR OF M/S SANMATI TRADERS

HAVING THEIR BUSINESS AT IMPHAL WEST MANIPUR AS WELL AS HOUSE
NO. 12
GROUND FLOOR
KALPATRU PATH
RUKMINI NAGAR BEHIND GNRC HOSPITAL
KAMRUP METROPOLITAN
GUWAHATI- 781006.

VERSUS

THE UNION OF INDIA AND 6 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

NORTH BLOCK
NEW DELHI- 110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM

FINANCE (TAXATION) DEPARTMENT

DISPUR
GUWAHATI- 781006.

3:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI- 781001.

4:THE COMMISSIONER OF TAXES
STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GANESHGURI
GUWAHATI- 781006.

5:THE ASSISTANT COMMISSIONER OF STATE TAX

GUWAHATI-D-10- GUWAHATI-D

GUWAHATI
ASSAM.

6:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI- 110017.

7:THE CHAIRPERSON
GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI- 110001.

Advocate for : MR. DEVENDR SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 6 ORS

Linked Case : WP(C)/2768/2024

THUNU DEVI
W/O- SRI AJIT CH. BORTHAKUR
R/O- JOYSAGAR KARENG ROAD
P.O.
P.S. AND DIST. SIVASAGAR
ASSAM-785640.

VERSUS

UNION OF INDIA AND 4 ORS
REP. BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI-110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR-5

PUSHP VIHAR
NEW DELHI-110017
REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REP. BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX
SIBSAGAR-4
SIBSAGAR ZONE
ASSAM

Advocate for : MR. A K GUPTA
Advocate for : DYS.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2767/2024

M/S EIR CONSTRUCTION AND ANR
A PROPRIETORSHIP CONCERN HAVING ITS REGD. OFFICE AT H.NO-44
HATIGAON SIJUBARI ROAD
SUPRABHAT PATH NOTBOMA
GUWAHATI
KAMRUP (M)
ASSAM
781038.
REP. BY ITS SOLE PROPRIETOR AKTARA KHATUN
THAT IS THE PET. NO-2

2: AKTARA KHATUN

W/O- RAHUL AMIN AKAND

R/O H.NO-44
GROUND FLOOR

SUPRABHAT PATH NOTBOMA
GUWAHATI
KAMRUP (M)
ASSAM
781038.
VERSUS

THE UNION OF INDIA AND 4 ORS
REP. BY THE SECRETARY OF GOVT. OF INDIA
MINISTRY OF FINANCE
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI-110017.
REP. BY THE CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001.
REP. BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GHY-781001.

5:THE ASSISTANT COMMISSIONER
STATE TAX
BONHAIGAON-3
DHUBRI ZONE
ASSAM

Advocate for : MR. A K GUPTA
Advocate for : D.Y.S.G.I. appearing for THE UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2902/2024

MD. MOINUL ALI
SON OF MD. KITAB ALI
RESIDENT OF H.NO.8
SAHEB TILLA
BYE LANE-3 ZOO NARANGI
KAMRUP (M)
ASSAM
781021

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI- 110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER STATE TAX
GUWAHATI-C-5
KAR BHAWAN GUWAHATI

ASSAM

ASSAM

Advocate for : MR. R S MISHRA

Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2534/2024

M/S. N K CONSTRUCTION AND ANR.
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT N.H. 37
GOTANAGAR
JALUKBARI
KAMRUP(M)
ASSAM
781014

REPRESENTED BY ITS MANAGING PARTNER SR NIRANJAN SARMA
I.E. THE PETITIONER NO. 2.

2: NIRANJAN SARMA
SON OF LATE PANCHANAN SARMA

RESIDENT OF H.NO. 7
SAMANNAY PATH

KHANAPARA
GUWAHATI- 781002

KAMRUP(M)
ASSAM.
VERSUS

THE UNION OF INDIA AND 4 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA

MINISTRY OF FINANCE

NEW DELHI- 110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1

SECTOR 5
PUSHP VIHAR

NEW DELHI- 110017

REPRESENTED BY ITS CHAIRMAN.

3:THE GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING

JANPATH ROAD
CONNAUGHT PALACE

NEW DELHI- 110001.
REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)

GUWAHATI
ASSAM.

5:THE ASSISTANT COMMISSIONER
STATE TAX
GUWAHATI-B-7 -- GUWAHATI ZONE-B-- ASSAM.

Advocate for : MR. A K GUPTA
Advocate for : DYS.G.I. appearing for THE UNION OF INDIA AND 4 ORS.

Linked Case : WP(C)/2257/2024

PURNA CHANDRA DEBNATH
SON OF PRADHAN DEBNATH AS SELF AND PROPRIETOR OF M/S
RADHABALLAV ENTERPRISE
BORODA COLONY
SILCHAR
CACHAR
ASSAM- 788001
PHONE- 9864208079

VERSUS

THE UNION OF INDIA AND 5 ORS.

REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE DEPPTT OF REVENUE NORTH BLOCK
NEW DELHI-110001

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPTT
DISPUR
GUWAHATI- 781006
ASSAM

3:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI- 781001 GUWAHATI

4:THE CENTRAL (GST) AND CENTRAL EXCISE DIVISION
SILCHAR
REVENUE BUILDING
CIRCUIT HOUSE ROAD
SILCHAR- 788001

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI- 110017

6:THE CHAIRPERSON
GOODS AND SERVICES TAX COUNCIL 5TH FLOOR
TOWER-II
JEEVANBHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI- 110001

Advocate for : MR. D SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 5 ORS.

Linked Case : WP(C)/3341/2024

MS KD CONSTRUCTION AND ANR

A PROPRIETORSHIP FIRM REPRESENTED BY ITS PROPRIETOR KRISHNAN
DAS AND R/O NAMGHAR PATH
BASISTHA ROAD
TINIALI
KAMRUP (M)
GUWAHATI-06
ASSAM

VERSUS

UNION OF INDIA AND OTHERS
MINISTRY OF FINANCE
REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NEW DELHI.

2:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER
NBCC PLAZA
SECTOR-5
PUSHP VIHAR
NEW DELHI- 110017.

3:THE PRINCIPAL COMMISSIONER

STATE GST
KAR BHAWAN
DISPUR
GUWAHATI-06
ASSAM.

4:THE ASSISTANT COMMISSIONER

STATE TAX
GUWAHATI-C-6

Advocate for : MS NAMITA GOGOI
Advocate for : DYS.G.I. appearing for UNION OF INDIA AND OTHERS

Linked Case : WP(C)/2170/2024

SRI SUDARSHAN HAZARIKA
SON OF SRI PRADIP HAZARIKA
RESIDENT OF PRAKASH ENCLAVE

FLAT NO. 2A
NEAR ASTC WORKSHOP
HARABALA PATH
KAMRUP (M)
ASSAM

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI- 110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTORV5
PUSHP VIHAR
NEW DELHI-110017
REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
STATE GOODS AND SERVICES TAX
KAR BHAWAN
GUWAHATI
ASSAM

5:THE DEPUTY COMMISSIONER
STATE GOODS AND SERVICES TAX
GUWAHATI-B-10
ZONE-B
ASSAM

Advocate for : MR. A K GUPTA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

SRI TAPUBAN SAIKIA
SON OF KAMALESWAR SAIKIA
RESIDENT OF H.NO.1
GROUND FLOOR
SIANG EXPLORER
SANJOG PATH
KAMRUP (M) GUWAHATI
ASSAM
781036

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI- 110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER STATE TAX
KAR BHAWAN
GUWAHATI-D -8
GUWAHATI-C
ASSAM

Advocate for : MR. R S MISHRA
Advocate for : DYS.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/3286/2024

MS B M PHARMA (INST)
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT 3A
KALINDI PLAZA
J C DAS ROAD
PANBAZAR
KAMRUP
GUWAHATI-01
ASSAM
REP BY ITS PROPRIETOR BHASKAR PRATIM CHOUDHURY

2: BHASKAR PRATIM CHOUDHURY
S/O- LATE BHABENDRA DEV CHOUDHURY

R/O- H.NO-12
BISHNURAVA PATH
DHIRENPARA
GUWAHATI-25
ASSAM
VERSUS

THE UNION OF INDIA AND 3 ORS
MINISTRY OF FINANCE
REP BY THE SECRETARY TO THE MINISTRY OF FINANCE
GOVT. OF INDIA
NEW DELHI

2:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
NBCC PLAZA
SECTOR-5
PUSHP VIHAR
NEW DELHI-17

3:THE PRINCIPAL COMMISSIONER
SGST
ASSAM KAR BHAWAN
G.S ROAD
DISPUR
GUWAHATI-06

4:THE ASSISTANT COMMISSIONER
STATE TAX
GUWAHATI A 5

ZONE A
GUWAHATI
ASSAM

Advocate for : MR SUBIR KANTI SAHA
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS

Linked Case : WP(C)/2843/2024

JPA SNACKS PRIVATE LIMITED
DIRECTOR- SUNIL KUMAR AGARWAL

REP. BY ITS POWER OF ATTORNEY HOLDER
AJANTA MAZUMDER.
REGD OFFICE ADDRESS AT VILLAGE EPIP COMPLEX
AMINGAON
KAMRUP (R)
ASSAM
PIN-781031

VERSUS

UNION OF INDIA AND 2 ORS
THROUGH THE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
HAVING ITS OFFICE AT CENTRAL SECRETARIAT
NORTH BLOCK
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110017.

3:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI-B1
GUWAHATI-B
HAVING ITS OFFICE AT DIRECTORATE OF COMMERCIAL TAXES
KAR BHAWAN
G.S ROAD
DISPUR
GUWAHATI-06
KAMRUP (M)
ASSAM

Advocate for : MR H BETALA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/2542/2024

JAHAR SARMA
S/O- SRI DURGA DAS SARMA
RESIDENT OF RAM KRISHNA MISSION ROAD
P.O.
P.S. AND DISTRICT- KARIMGANJ
ASSAM
788710

VERSUS

UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI- 110001

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI-110017. REPRESENTED BY ITS CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001. REPRESENTED BY ITS CHAIRPERSON

4:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX

KARIMGANJ -3
KARIMGANJ
SILCHAR ZONE
ASSAM

Advocate for : MR. R S MISHRA
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 4 ORS

Linked Case : WP(C)/2849/2024

DEBADIB DAS
SON OF LATE PRAMOD CHANDRA DAS

REPRESENTING M/S MACROCOSM BUILDERS

A REGISTERED PARTNERSHIP FIRM
HAVING THEIR PRINCIPLE PLACE OF BUSINESS AT BB ROAD
BARPETA TOWN

BARPETA- 781301
ASSAM.

VERSUS

THE UNION OF INDIA AND 8 ORS
REP BY THE SECRETARY TO THE GOVT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

NORTH BLOCK

NEW DELHI- 110001.

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI- 781001.

3:THE ADDITIONAL COMMISSIONER
A/E UNIT
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD

GUWAHATI- 781001.

4:THE CENTRAL BOAD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1

SECTOR-5
PUSHP VIHAR
NEW DELHI- 110017.

5:THE CHAIRPERSON
GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING

JANPATH ROAD
CONNAUGHT PLACE

NEW DELHI- 110001.

6:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO GOVT OF
ASSAM

FINANCE (TAXATION) DEPARTMENT

GUWAHATI-781006
ASSAM.

7:THE COMMISSIONER OF TAXES
STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RABHA FLYOVER

DISPUR
GANESHGURI
GUWAHATI- 781006.

8:THE ASSISTANT COMMISSIONER OF STATE TAX
BARPETA
ZONE-B
ASSAM.

9:THE ASSISTANT COMMISSIONER OF STATE TAX
APEX GST AUDIT CELL
KAR BHAWAN

GANESHGURI
GUWAHATI-5
ASSAM.

Advocate for : MR. D SARAF
Advocate for : DYS.G.I. appearing for THE UNION OF INDIA AND 8 ORS

Linked Case : WP(C)/3255/2024

SANJIB KAKATY
S/O- LATE RAMA KANTA KAKATY

R/O-PHUKAN NAGAR

P.O
P.S AND DIST- SIVASAGAR
ASSAM
PIN-785640

VERSUS

THE UNION OF INDIA
REPRESENTED BY BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NEW DELHI-01

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR TOWER NBCC
PLAZA-1
SECTOR 5
PUSHP VIHAR
NEW DELHI- 110017. REPRESENTED BY CHAIRMAN

3:THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001
REPRESENTED BY ITS CHAIRPERSON.

4:THE PRINCIPAL COMMISSIONER
STATE TAX

KAR BHAWAN
G.S. ROAD
KAMRUP(M)
GUWAHATI
ASSAM

5:THE ASSISTANT COMMISSIONER
STATE TAX
SIVASAGAR-4
SIBSAGAR ZONE
ASSAM.

Advocate for : RAVI SHANKAR MISHRA
Advocate for : DYS.G.I. appearing for THE UNION OF INDIA

**BEFORE
HONOURABLE MR. JUSTICE KAUSHIK GOSWAMI**

ORDER

22.10.2024

Mr. S.C. Keyal, learned Standing Counsel, GST submits that affidavits are being prepared in respect of all the cases listed and accordingly seeks 4 (four) weeks time for filing the same.

Mr. H. Baruah, learned counsel appearing on behalf of Mr. B. Choudhury, learned Standing Counsel, State GST also seeks 4 (four) weeks time for filing their return in the matter.

Prayer is allowed.

Interim order passed earlier shall continue till the next date of listing.

List the matter after 4 (four) weeks on a date to be fixed by the Registry.

It is needless to clarify that all the respondents are at liberty to file their

respective returns before the next date of listing.

JUDGE

Comparing Assistant