

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

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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

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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

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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 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.

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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  
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Advocate for : MR. A K GUPTA  
Advocate for : DY.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

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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

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Advocate for : MR. A K GUPTA  
Advocate for : DY.S.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.

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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

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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

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Advocate for : MR H BETALA  
Advocate for : DY.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

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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.

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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.

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Advocate for : MR. A K GUPTA  
Advocate for : DY.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.

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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)/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

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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

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Advocate for : RAVI SHANKAR MISHRA  
Advocate for : DY.S.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.

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Advocate for : MR. D SARAF

Advocate for : DY.S.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.

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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

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Advocate for : MR H BETALA  
Advocate for : DY.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

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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.

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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)/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

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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 OTHERS  
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

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

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.

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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

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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

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Advocate for : RAVI SHANKAR MISHRA  
Advocate for : DY.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

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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 COMMISSIONER 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

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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.

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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 KAMBHAMPATI  
SAMBASHIVA 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.

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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.

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Advocate for : MR. A K GUPTA  
Advocate for : DY.S.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.

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Advocate for : MR. A K GUPTA  
Advocate for : DY.S.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.

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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

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Advocate for : MR. A K GUPTA  
Advocate for : DY.S.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  
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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)/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

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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.

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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)/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 DEPTT 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

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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

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Advocate for : MS NAMITA GOGOI  
Advocate for : DY.S.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

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

Linked Case : WP(C)/2885/2024



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  
GUWAHAT-D -8  
GUWAHATI-C  
ASSAM

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Advocate for : MR. R S MISHRA  
Advocate for : DY.S.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

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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



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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  
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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.

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Advocate for : MR. D SARAF

Advocate for : DY.S.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 : DY.S.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**