

GAHC010000382026



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

Case No. : WP(C)/101/2026

MS MORAN SAW MIL
REGISTERED OFFICE AT A.T. ROAD,MORANHAT, P.S AND P.O-MORANHAT,
DISTRICT-DIBRUGARH,ASSAM, PIN-785670. REPRESENTED BY ITS
MANAGING PARTNER SRI ADITYA PRAKASH SAHU.

VERSUS

THE STATE OF ASSAM AND OTHERS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO
THE GOVERNMENT OF ASSAM,DEPARTMENT OF FINANCE AND
TAXATION, DISPUR, ASSAM.

2:THE PRINCIPAL COMMISSIONER
STATE TAX

KAR BHAWAN
G.S ROAD
DISPUR
GUWAHATI-06

3:THE JOINT COMMISSIONER (APPEALS)
STATE TAX
JORHAT
ASSAM

4:THE ASSISTANT COMMISSIONER
OF STATE TAX
SIBSAGAR-03
SIBSAGAR ZONE
ASSAM

Advocate for the Petitioner : MR. R S MISHRA, MS. M DEY,MS B SARMA

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

09.01.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner. Also heard Mr. B. Chowdhury, learned Standing Counsel, State GST.

Mr. B. Chowdhury, learned Standing Counsel, State GST on instructions submits that the department is in the process of liaising with the Bank authorities for defreezing the account in terms of the provisions of Section 107(6) and 107(7) of the CGST/AGST Act, 2017. He therefore, submits that the defreezing is likely to take effect within the next three working days.

Since the submission is made on the basis of the instructions received, this Court by recording the submissions, considers it appropriate to close the present writ petition as no further order is called for.

The Bank authorities will defreeze the account in terms of the instructions received by the State GST as expeditiously as possible.

Accordingly, this writ petition stands disposed of.

JUDGE

Comparing Assistant