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

Case No. : WP(C)/66/2026

SRI RAM ASHISH GUPTA
SON OF LATE CHANDRIKA GUPTA, RESIDENT OF JAYANAGAR TINALI, P.O.
P.S. DULIAJAN, DISTRICT DIBRUGARH, ASSAM- 786602.

VERSUS

THE UNION OF INDIA AND 3 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NEW DELHI-110001.

2: THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE
TAX

GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

3: THE ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
DIBRUGARH DIVISION
C.R. BUILDING
DIBRUGARH
ASSAM- 786003.

4: THE SUPERINTENDENT (TAR)

CENTRAL GOODS AND SERVICE TAX
DIBRUGARH DIVISION- 786003

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

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

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

07.01.2026

Mr. R. S. Mishra, learned counsel appears for the petitioner.

Matter be listed again on 21.01.2026 by which date Mr. S.C. Keyal, learned Standing Counsel, GST will obtain instructions as to the proceedings which are undertaken leading to the Order-in-Original stated to have been passed by the Department and as a consequence thereof, the recovery notice dated 01.12.2025 was issued.

Although, notices have not been issued, extra copies be furnished within a period of two working days.

Till the next date fixed, no coercive action shall be taken on the said recovery notice.

JUDGE

Comparing Assistant