

GAHC010003272026



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

Case No. : WP(C)/252/2026

CHOUDHURY TEA AND AGRO INDUSTRIES PVT LTD
A PRIVATE LIMITED COMPANY REPRESENTED BY ONE OF ITS
DIRECTORS SRI PRITHIVI BASUMATARY AND HAVING ITS REGISTERED
OFFICE SITUATED AT C/O-FATEMABAD TEA ESTATE, BAKSA, BTAD
,BARENGABARI, BAKSA , ASSAM , PIN-781315

VERSUS

UNION OF INDIA AND ORS
REPRESENTED BY THE SECRETARY TO THE GOVT OF INDIA MINISTRY OF
FINANCE DEPARTMENT OF REVENUE ROOM NO 66 A, NORTH BLOCK,
NEW DELHI 110001

2:THE PRINICPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE
TAX
GST BHAWAN KEDAR ROAD GUWAHATI ASSAM 781001

3:THE SUPERINTENDENT OF CGST NALBARI UNIT
GST BHAWAN KADER ROAD MACHKHOWA GUWAHATI 781001

4:THE DEPUTY COMMISSIONER OF TAXES GUWAHATI ZONE B
KAR BHAWAN GS ROAD DISPUR GUWAHATI ASSAM 78100

Advocate for the Petitioner : MR. A CHOUDHURY, MR. AMIT GOYAL,MR. A CHOUDHURY

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

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

21.01.2026

At the request made by the learned counsel for the respondents no. 2 to 4,
list the matter on 28.01.2026.

Mr. A Goyel, learned counsel for the petitioner is present.

JUDGE

Comparing Assistant