

GAHC010013302024



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

Case No. : WP(C)/2943/2024

M/S RAKIBUL ISLAM AND ANR
A PROPRIETORSHIP FIRM HAVING ITS PRINCIPAL PLACE OF BUSINESS AT
FULERCHAR, SOUTH SALMARA MANKACHAR, FULERCHAR PART-1,
ASSAM- 783135

2: MD. RAKIBUL ISLAM
SON OF SAHAJAHAN MIAH
SOLE PROPRIETOR OF THE PETITIONER NO.

VERSUS

THE UNION OF INDIA AND 5 ORS
MINISTRY OF FINANCE, REPRESENTED BY THE SECRETARY TO THE
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI

2:THE PRINCIPAL COMMISSIONER
CGST CENTRAL EXCISE AND SERVICE TAX
KEDAR ROAD
GST BHAWAN
GUWAHATI
ASSAM

3:THE STATE OF ASSAM
THROUGH THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT
OF ASSAM
MINISTRY OF FINANCE AND TAXATION
KAR BHAWAN
GANESHGURI
GUWAHATI
ASSAM

4:THE PRINCIPAL COMMISSIONER
ASSAM
KAR BHAWAN

G.S.ROAD
DISPUR
GUWAHATI-06

5:THE DEPUTY COMMISSIONER OF STATE TAXES
DHUBRI-1
ASSAM

6:THE SUPERINTENDENT OF STATE TAXES
DHUBRI-1
ASSA

Advocate for the Petitioner : MS. M L GOPE, MR J MAHANTA,MR S K SAHA,MS. N GOGOI,MS. N HAWELIA

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

BEFORE

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

30-05-2025

On the prayer of Mr. B. Choudhury, learned Standing counsel, Finance & Taxation Department, the matter stands adjourned and be listed on **20.06.2025**.

JUDGE

Comparing Assistant