

GAHC010031812026



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

Case No. : WP(C)/959/2026

SHRI MADHAV KAKOTY
S/O LATE BHABA NATH KAKOTY, R/O CENTRAL NAMGHAR ROAD, P.O
AND P.S- DULIAJAN, DISTRICT- DIBRUGARH, ASSAM.

VERSUS

OIL INDIA LIMITED AND 3 ORS
A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 WITH ITS
CORPORATE OFFICE AT PLOT NO.19, NEAR FILM CITY, SECTOR-16A,
NOIDA.-201301 AND REGISTERED OFFICE AT DULIAJAN, P.O. AND P.S. -
DULIAJAN, DISTRICT- DIBRUGARH, ASSAM.

2:THE RESIDENT CHIEF EXECUTIVE
OIL INDIA LIMITED
DULIAJAN
P.O- DULIAJAN
DISTRICT- DIBRUGARH
ASSAM

3:THE EXECUTIVE DIRECTOR (FINANCE AND ACCOUNTS)
OIL INDIA LIMITED
DULIAJAN
P.O- DULIAJAN
DISTRICT- DIBRUGARH
ASSAM

4:THE CHIEF GENERAL MANAGER
CONTRACTS
CONTRACT DEPARTMENT
OIL INDIA LIMITED
DULIAJAN
P.O- DULIAJAN
DISTRICT- DIBRUGARH
ASSA

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

Advocate for the Respondent : SC, OIL,

**BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI**

ORDER

20.02.2026

Heard Shri R.S. Mishra, learned counsel for the petitioner.

As per the facts projected, the petitioner was engaged in business of execution of work contracts with the respondent no.1. However, in the year 2021, the GST registration was cancelled due to situation beyond the control of the petitioner including the outbreak of the COVID-19 pandemic. The GST was subsequently restored.

However, in the meantime, the bills of the petitioner though released, was done by withholding the GST component. The grievance of the petitioner is that the amount should be released with undertaking that the necessary challan would be deposited to the respondent no. 1 within a very short time.

Let notice be issued, returnable on 10.03.2026.

Shri A. Sharma, learned Standing Counsel, Oil India Limited accepts notice on behalf of all the respondents.

Extra copy of the writ petition be served upon Shri Sharma, the learned Standing Counsel within 2 (two) working days from today.

JUDGE

Comparing Assistant