

GAHC010035652026



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

**Case No. : WP(C)/1269/2026**

M/S GANAPATI ENTERPRISE AND ANR  
A PROPRIETORSHIP FIRM SITUATED AT 44, A.T. ROAD, MARWARIPATTY,  
NAGAON, ASSAM-782001, REPRESENTED BY ITS PROPRIETOR SRI  
BHARGAB SAIKIA.

2: SRI BHARGAB SAIKIA  
PROPRIETOR OF THE PETITIONER NO. 1 FIRM  
RESIDENT OF VILL- BHOTAIGAON  
P.O. UDIYAGAON  
NAGAON  
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS.  
REPRESENTED BY THE COMMISSIONER SECRETARY TO THE  
GOVERNMENT OF ASSAM, DEPARTMENT OF FINANCE TAXATION ASSAM.

2:THE PRINCIPAL COMMISSIONER

ASSAM KAR BHAWAN  
G.S. ROAD  
GUWAHATI-781006  
ASSAM

3:THE JOINT COMMISSIONER OF STATE TAX

APPEALS  
NAGAON  
ASSAM

4:THE ASSISTANT COMMISSIONER OF STATE TAX

NAGAON-3  
ASSA

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

**Advocate for the Respondent** : SC, FINANCE AND TAXATION,

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

**ORDER**

**06.03.2026**

Heard Shri SK Saha, learned counsel for the petitioner, who is aggrieved by cancellation of the GST registration under SGST. Though an application was filed for revocation of the cancellation order, such application has also been rejected. The learned counsel has also relied upon earlier orders passed in similar cases.

Let this matter be examined by Shri B. Choudhury, learned Standing Counsel, SGST including the aspect of the application of the earlier decision.

List this case for motion on 16.03.2026, on which date, an endeavour would be made for disposal of the writ petition.

**JUDGE**

**Comparing Assistant**