

GAHC010076492026



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

Case No. : WP(C)/2154/2026

M/S MITTAL COAL TRADERS AND ANR
A PROPRIETORSHIP FIRM HAVING ITS OFFICE AT NA, KAMARKUCHI,
SONAPUR, KAMRUP (METROPOLITAN), ASSAM, PIN-782402.

2: RAJESH KUMAR MITTAL
PROPRIETOR OF THE PETITIONER 1 FIRM AGED ABOUT 52 YEARS
RESIDENCE AT NA
KAMARKUCHI
SONAPUR
KAMRUP (METROPOLITAN)
ASSAM-782402

VERSUS

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

2:THE PRINCIPAL COMMISSIONER

CGST AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM.

3:THE ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
NAGAON AUDIT CIRCLE
GST BHAWAN
KEDAR ROAD
MACHKHOWA

ASSAM-781001.

4:THE ASSISTANT COMMISSIONER

CGST
GUWAHATI DIVISION-II
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM

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

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

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 24.07.2026

Mr. S.K. Saha, learned counsel for the petitioners is present.

Ms. G. Jijong, learned counsel on behalf of Dr. B.N. Gogoi, learned Standing Counsel, CGST has sought for and is granted 4 [four] weeks' time to file an affidavit-in-opposition on behalf of the respondent CGST authorities.

List the case on 26.08.2026.

Interim order passed earlier shall continue till the next date of listing.

JUDGE

Comparing Assistant