

GAHC010080862026



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

**Case No. : WP(C)/2704/2026**

HRD COMMERCIAL AND INDUSTRIAL SECURITY FORCE PVT LTD  
A PRIVATE LIMITED COMPANY, HAVING ITS REGISTERED ADDRESS AT  
S.T. ROAD, NEAR MARUTI CAR PLAZA, BADARPUR, KARIMGANJ, ASSAM,  
788803. REPRESENTED BY ONE OF ITS DIRECTOR NAMEDLY SRI SUHEL  
AHMED

VERSUS

THE STATE OF ASSAM AND 2 ORS  
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE  
GOVERNMENT OF ASSAM, DEPARTMENT OF FINANCE AND TAXATION,  
DISPUR, GUWAHATI- 06

2:THE PRINCIPAL COMMISSIONER  
STATE TAX  
KAR BHAWAN  
G.S. ROAD  
DISPUR  
GUWAHATI- 781006

3:THE ASSISTANT COMMISSIONER OF STATE TAX  
KARIMGANJ-1  
SILCHAR ZONE  
ASSAM

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

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

**BEFORE  
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

**ORDER**

**Date : 25.05.2026**

Heard Mr. R.S. Mishra, learned counsel for the petitioner and Mr. B. Gogoi, learned Standing Counsel, Finance and Taxation Department for all the respondents.

As sought for by the learned counsel for the parties to address the issue of maintainability of the writ petition under Article 226 of the Constitution of India after expiry of the statutory period of limitation including the extended period of limitation, under Section 107 of the CGST Act, list the case on 29.05.2026.

**JUDGE**

**Comparing Assistant**