

GAHC010103852023



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

**Case No. : WP(C)/2685/2023**

M/S RAJKAMAL AND COMPANY  
A PARTNERSHIP FIRM HAVING ITS PRINCIPAL PLACE OF BUSINESS AT  
HOTEL RAJMAHAL, A.T. ROAD, GUWAHATI-781001, DIST. KAMRUP(M),  
ASSAM, REPRESENTED BY ONE OF ITS PARTNERS, SRI MANOJ KUMAR  
SETHIA, AGED ABOUT 53 YEARS.

VERSUS

THE UNION OF INDIA AND 5 ORS  
REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE, GOT. OF INDIA, NEW DELHI.

2:THE PRINCIPAL COMMISSIONER

GST AND CENTRAL EXCISE PRINCIPAL COMMISSIONERATE  
GST BHAWAN  
KEDAR ROAD  
FANCY BAZAR  
GUWAHATI-781001  
ASSAM

3:THE COMMISSIONER

CENTRAL GOODS AND SERVICE TAX  
DIST. KAMRUP(M)  
GUWAHATI-781001.

4:THE COMMISSIONER (APPEALS)

CENTRAL GOODS AND SERVICES TAX  
CENTRAL EXCISE AND CUSTOMS  
3RD FLOOR

GST BHAWAN  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001  
DIST. KAMRUP(M)  
ASSAM

5:JOINT COMMISSIONER  
OFFICE OF THE PRINCIPAL COMMISSIONER  
GST AND CENTRAL EXCISE PRINCIPAL COMMISSIONERATE  
GST BHAWAN  
ROOM NO. 103  
KEDAR ROAD  
FANCY BAZAR  
DIST. KAMRUP(M)  
GUWAHATI-781001.

6:THE SUPERINTENDENT OF CGST

OFFICE OF THE COMMISSIONER OF (APPEALS) CENTRAL EXCISE AND  
CUSTOMS  
3RD FLOOR  
GST BHAWAN  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001  
DIST. KAMRUP(M)  
ASSAM

**Advocate for the Petitioner** : MR. O P BHATI  
**Advocate for the Respondent** : DY.S.G.I.

**BEFORE**  
**HONOURABLE MR. JUSTICE MANISH CHOUDHURY**  
**ORDER**

**19.05.2023**

Heard Mr. O.P. Bhati, learned counsel for the petitioner.

On the prayer of Mr. S.C. Keyal, learned Standing Counsel, GST, list the case on  
24.05.2023.

**JUDGE**

**Comparing Assistant**