

GAHC010103852023



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**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)  
ASSA

**Advocate for the Petitioner** : MR. O P BHATI, MR T C DAS,MR. P SARMA,S. K. GUPTA

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

**BEFORE**

**HON'BLE MR. JUSTICE KARDAK ETE**

**ORDER**

**04.12.2024**

Ms. M. Deka, learned counsel appearing on behalf of Mr. S.C. Keyal, learned Standing

Counsel for the GST prays that 4(four) weeks time may be granted to file a response.

Prayer not being opposed to by the learned counsel for the petitioner, same is allowed.

List this matter after 4(four) weeks.

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

**JUDGE**

**Comparing Assistant**