

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
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

05.03.2026

Shri OP Bhati, learned counsel for the petitioner prays for a short accommodation.

Also heard Shri SC Keyal, learned Senior Standing Counsel, CGST.

As agreed to by the learned counsel for the parties, list this case on 24.03.2026.

JUDGE

Comparing Assistant