

GAHC010104292018



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

**Case No. : WP(C)/3215/2018**

THE GUWAHATI TEA WAREHOUSING ASSOCIATION  
AN ASSOCIATION HAVING ITS REGD OFFICE AT SURANNA BHAWAN,  
TOKOBARI ROAD, GUWAHATI- 01, ASSAM, REP. BY MANOJ KUMAR  
SURANA, GENERAL SECRETARY OF PETITIONER

VERSUS

THE UNION OF INDIA AND 3 ORS.  
REP. BY THE SECRETARY TO THE GOVT OF INDIA, MIN OF FINANCE,  
DEPTT OF REVENUE, NORTH BLOCK, NEW DELHI

2:THE STATE OF ASSAM  
REP. BY THE PRINCIPAL SECRETARY TO THE GOVT OF ASSAM  
DEPTT OF AGRICULTURE  
HAVING THEIR OFFICE AT DISPUR  
GUWAHATI

3:THE COMMISSIONER GST  
BHANGAGARH  
GUWAHATI- 05  
ASSAM

4:GOODS AND SERVICES TAX  
JANPATH  
NEW DELHI- 0

**Advocate for the Petitioner** : MS. M L GOPE, MS. N MECH,MS. N GOGOI,MS. N HAWELIA

**Advocate for the Respondent** : ASSTT.S.G.I., MS G. HAZARIKA, SC,GST,MR. S .C. KEYAL,  
SC,GST,GA, ASSAM

**BEFORE  
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

**ORDER**

**05.05.2026**

Ms. N. Hawelia, learned counsel for the petitioner and Mr. S.C. Keyal, learned Senior Counsel for the respondents are present.

As sought for and agreed to by the learned counsel for the parties, list the case on 26.05.2026.

**JUDGE**

**Comparing Assistant**