

GAHC010085732022



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

Case No. : WP(C)/3065/2022

ZULFIQUAR ALI
PROP. OF M/S. TECHNO COMPACT BUILDERS, 3RD FLOOR, INSTITUTE OF
ENGINEERS BLD., NEAR PAN BAZAR FLY BRIDGE EAST ROAD, PAN
BAZAR, GUWAHATI- 781001, ASSAM.

VERSUS

THE UNION OF INDIA AND 2 ORS.
REP. BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF
FINANCE, DEPTT. OF REVENUE, NEW DELHI- 110001.

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001.

3:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001

Advocate for the Petitioner : MR. V K CHOPRA, MR J CHOPRA,MR. D SAHU,MR. S K
SINGH,MS S PATOWARY

Advocate for the Respondent : SC, GST, MR H GUPTA,ASSTT.S.G.I.

Linked Case : WP(C)/5236/2022

SAMUJJAL PHUKAN
C/O SRI PRASANTA PHUKAN
RUPNAGAR
MILAN NAGAR
DIBRUAGRH-786003

VERSUS

THE UNION OF INDIA AND 2 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI-110001

2:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE-F
DIBRUGARH-786003
ASSAM

3:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
AIZAWL
GST BUILDING
D-31A
MG ROAD
UPPER KHATIA
AIZAWL

Advocate for : MR. S CHETIA

Advocate for : ASSTT.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/1580/2023

VINAY BHARDWAJ
S/O- RAJENDRA PRASAD BHARADWAJ

R/O- LAMBIOT HAZARIKA ROAD

TDA PLOT NO-19

NAMGHAR ROAD
BORDOLOI NAGAR
TINSUKIA
DIST- TINSUKIA
ASSAM
PIN-786125

VERSUS

THE UNION OF INDIA AND 3 ORS
REP. BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI- 01

2:THE COMMISSIONER
CENTRAL GST
DIBRUGARH
MILAN NAGAR

P.O- C.R BUILDING
DIBRUGARH-786003
ASSAM

3:THE ADDL. COMMISSIONER
CENTRAL GST
DIBRUGARH
MILAN NAGAR

P.O- C.R BUILDING
DIBRUGARH-786003
ASSAM

4:THE SUPERINTENDENT (TAR)
CENTRAL GST
TINSUKIA DIVISION

DURGABARI
RANGAGORA ROAD
TINSUKIA-786125
ASSAM

Advocate for : MR A KAKOTI
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS

Linked Case : I.A.(Civil)/1193/2024

M/S HOTEL GATEWAY GRANDEUR
A UNIT OF PRERONA INFRASTRUCTURE PVT. LTD. G.S. ROAD CHRISTIAN
BASTI GUWAHATI-781005

VERSUS

THE UNION OF INDIA AND 2 ORS
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE
DEPTT. OF REVENUE NORTH BLOCK NEW DELHI-11001

2:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
MACHKHOWA GUWAHATI
ASSAM

3:THE COMMISSIONER
GST AND CENTRAL EXCISE AND SERVICE TAX GST BHAWAN
KEDAR ROAD
MACHKHOWA GUWAHATI
ASSAM

4:THE ASSISTANT COMMISSIONER (TAR)
CGST
CENTRAL GST COMMISSIONERATE
GUWAHATI
GST BHAWAN
5TH FLOOR
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM

Advocate for : MS. M L GOPE
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/7805/2022

M/S HOTEL GATEWAY GRANDEUR
A UNIT OF PRERONA INFRASTRUCTURE PVT. LTD. G.S. ROAD CHRISTIAN
BASTI GUWAHATI-781005

VERSUS

THE UNION OF INDIA AND 2 ORS
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE
DEPTT. OF REVENUE NORTH BLOCK NEW DELHI-11001

2:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
MACHKHOWA GUWAHATI
ASSAM

3:THE COMMISSIONER
GST AND CENTRAL EXCISE AND SERVICE TAX GST BHAWAN
KEDAR ROAD
MACHKHOWA GUWAHATI
ASSAM

4:THE ASSISTANT COMMISSIONER (TAR)

GST
CENTRAL GST COMMISSIONERATE
GUWAHATI
GST BHAWAN
5TH FLOOR
KEDAR ROAD
MACHKHOWA
GUWAHATI
ASSAM.

Advocate for : MS. M L GOPE
Advocate for : ASSTT.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/4376/2022

HEMANTA SARMAH
PROP. OF M/S TECHNOELECT
BALUKHAT
A.T ROAD
MARGHERITA
TINSUKIA
ASSAM
PIN-786181

VERSUS

THE UNION OF INDIA AND 2 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE F
DIBRUGARH-786003

3:THE COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE F
DIBRUGARH-786003

Advocate for : MR. V K CHOPRA
Advocate for : ASSTT.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/5672/2022

PLABAN DAS
S/O- LATE NARAYAN DAS

R/O- AMBARI
GNB ROAD
GUWAHATI-01
DIST- KAMRUP (M)
ASSAM

VERSUS

THE UNION OF INDIA AND 3 ORS.
REP. BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-01

2:THE ADDL. COMMISSIONER GOODS AND SERVICE TAX
5TH FLOOR
GST BHAWAN
A.T ROAD
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
ASSAM

3:THE COMMISSIONER

GST AND CENTRAL EXCISE
AND SERVICE TAX
GST BHAWAN A.T ROAD
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
ASSAM

Advocate for : MS. M L GOPE
Advocate for : ASSTT.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS.

Linked Case : WP(C)/1847/2023

NIRMAL KUMAR SHARMA
PROPRIETOR OF M/S N.K. SHARMA AND M/S SIDHARTH ENTERPRISE
S/O- RADHESHYAM SHARMA AGED ABOUT 60 YEARS
R/O- 4E
JAGDISHWAR ENCLAVE
ZOO ROAD
BIHING TIMES SQUARE MALL
GUWAHATI- 781005
ASSAM

VERSUS

THE UNION OF INDIA AND 5 ORS.
REP. BY THE SECRETARY TO THE GOVT. OF INDIA
MINISTRY OF FINANCE
DEPTT. OF REVENUE
NEW DELHI- 110001

2:THE PRINCIPAL COMMISSIONER
GST AND CENTRAL EXCISE COMMISSIONERATE
GUWAHATI

GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001
ASSAM

3:THE SUPERINTENDENT
ANTI-EVASION
OFFICE OF THE COMMISSIONER
GOODS AND SERVICE TAX
DIBRUGARH COMMISSIONERATE
MILAN NAGAR LANE F
P.O. C.R. BUILDING
DIBRUGARH- 786003
ASSAM

4:THE ADDL. COMMISSIONER
CENTRAL GOODS AND SERVICES
DIBRUGARH
OFFICE OF THE COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
MILAN NAGAR LANE F
P.O. C.R. BUILDING
DIBRUGARH- 786003
ASSAM

5:THE ADDL. COMMISSIONER
GOODS AND SERVICES TAX
AIZAWL OFFICE OF THE COMMISSIONER
GOODS AND SERVICE TAX
AIZAWL
MIZORAM

6:THE SUPERINTENDENT (A/E)
OFFICE OF THE ASSISTANT/JOINT COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
AIZAWL
MIZORAM

Advocate for : DR. ASHOK SARAF
Advocate for : SC
GST appearing for THE UNION OF INDIA AND 5 ORS.

Linked Case : WP(C)/5163/2022

GREEN VALLEY DIAGNOSTICS AND HOSPITALS PVT LTD

HAVING ITS REGISTERED OFFICE AT RNC PATH
THANACHARALI
P.O. AND P.S.-DIBRUGARH
DIST- DIBRUGARH
PIN-786001
ASSAM
AND REPRESENTED BY ITS MANAGING DIRECTOR SRI PULIN CHANDRA
GOGOI

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE-F
DIBRUGARH-786003
ASSAM

3:THE COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
P.O.-C.R. BUILDING
MILAN NAGAR
LANE-F
DIBRUGARH-786003
ASSAM

4:THE SUPERINTENDENT (ADJ)
CENTRAL GST COMMISSIONERATE
P.O.-C.R. BUILDING
MILAN NAGAR
LANE-F
DIBRUGARH-786003
ASSAM

Advocate for : DR. ASHOK SARAF
Advocate for : SC
GST appearing for THE UNION OF INDIA AND 3 ORS

Linked Case : WP(C)/1136/2024

M/S FRONTIER CONSTRUCTION COMPANY
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT JASODA
TALKIES COMPOUND
TINSUKIA-786171
ASSAM AND IN THE PRESENT PROCEEDINGS
THE PETITIONER IS REPRESENTED BY ONE OF THE PARTNERS SMT. RENU
SINGH
AGED ABOUT 73 YEARS R/O SECTOR-44
NOIDA
UTTAR PRADESH-201301

VERSUS

UNION OF INDIA AND 3 ORS.
REPRESENTED BY THE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
CENTRAL SECRETARIAT
NEW DELHI-781006

2:THE COMMISSIONER (APPEALS)
CGST
CENTRAL EXCISE AND CUSTOMS
HAVING HIS OFFICE AT 3RD FLOOR
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001

3:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
C.R. BUILDING
MILAN NAGAR
DIBRUGARH-786003

4:THE JOINT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
C.R. BUILDING
MILAN NAGAR
DIBRUGARH-786003

Advocate for : MR. A GOYAL
Advocate for : DY.S.G.I. appearing for UNION OF INDIA AND 3 ORS.

Linked Case : WP(C)/6166/2022

M/S TECHNOCOM
(FORMERLY PROPRIETORSHIP CONCERN) A PARTNERSHIP FIRM HAVING
ITS KAMRUP CHAMBER ROAD
FANCY BAZAR
GUWAHATI. IN THE PRESENT PROCEEDINGS
THE PETITIONER IS REPRESENTED BY ITS ONE OF THE PARTNER SHRI
DWARKA PRASAD DIDWANIA
AGED ABOUT 65 YEARS
R/O KAMRUP CHAMBER ROAD
FANCY BAZAR
GUWAHATI-781001
ASSAM

VERSUS

UNION OF INDIA AND ANR
REPRESENTED BY THE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
CENTRAL SECRETARIAT
NEW DELHI-781006

2:THE PRINCIPAL COMMISSIONER
GST AND CENTRAL EXCISE COMMISSIONERATE
HAVING HIS OFFICE AT GST BHAWAN
KEDAR ROAD
GUWAHATI-781001

Advocate for : DR. ASHOK SARAF
Advocate for : SC
GST appearing for UNION OF INDIA AND ANR

Linked Case : WP(C)/3402/2022

M/S GTPL V AND S CABLE PVT LTD
A PVT. LTD. COMPANY INCORPORATED UNDER THE COMPANIES ACT
1956
HAVING ITS REGD. OFFICE AT JIBON PHUKAN NAGAR
P.O.C.R. BUILDING
DIBRUGARH-786003
ASSAM

REP. ITS MANAGING DIRECTOR SEI SANJAY KUMAR DEB.

VERSUS

UNION OF INDIA AND ANR
REP. BY THE MINISTRY OF FINANCE
DEPTT. OF REVENUE
NEW DELHI.

2:THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX

DIBRUGARH
MILAN NAGAR LANE (F)
P.O. C.R. BUILDING
DIBRUGARH-786001.

Advocate for : MR. A K GUPTA
Advocate for : ASSTT.S.G.I. appearing for UNION OF INDIA AND ANR

Linked Case : WP(C)/3260/2022

SHREE GAUTAM CONSTRUCTION COMPANY LTD AND ANR
4TH FLOOR
AMAZE SHOPPING MALL A.T. ROAD
OPPOSITE PAN BAZAR OVER BRIDGE
PALTAN BAZAR
GUWAHATI-1 REP. BY ITS DIRECTOR CHAIN ROOP BAID

2: CHAIN ROOP BAID
S/O LT. JAWARI LAL BAID
R/O PRAKRITI PALM
SHAKTIGARH PATH
G.S. ROAD
GUWAHATI-781005 DIST. KAMRUP (M) ASSAM
VERSUS

THE UNION OF INDIA AND 2 ORS
REP. BY ITS SECRETARY TO THE GOVT. OF INDIA DEPTT. OF GENERAL
SERVICE TAXES
NEW DELHI-110001

2:THE PRINCIPAL COMMISSIONER OF GST AND CENTRAL EXCISE
GST AND CENTRAL EXCISE COMMISSIONERATE
GUWAHATI GST BHAWAN KEDAR ROAD
MACHKHOWA

GUWAHATI-1 DIST. KAMRUP (M) ASSAM

3:THE ADDITIONAL DIRECTOR GENERAL OF DIRECTORATE GENERAL OF
GOODS AND SERVICE TAX INTELLIGENCE
GUWAHATI
H. NO. 04 BY LANE 2 RAJGARH MAIN ROAD
P.O. SILPUKHURI
CHANDMARI
GUWAHATI ASSAM-781003

Advocate for : MR. K N CHOUDHURY
Advocate for : ASSTT.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

Linked Case : WP(C)/6615/2024

M/S GANESH TAMULI
A PROPRIETORSHIP CONCERN HAVING THEIR PRINCIPAL PLACE OF
BUSINESS AT HOUSE NO. 41
SENAPATI PATH
SILPUKHURI EAST
GUWAHATI-781003
KAMRUP
ASSAM AND REPRESENTED BY ITS SOLE PROPRIETOR GANESH TAMULI
SON OF LATE NABIN CHANDRA TAMULI.

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

3:THE ASSISTANT COMMISSIONER
CENTRAL GST AND CENTRAL EXCISE
DIVISION -II
GUWAHATI
2ND FLOOR

GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GHY-781001
KAMRUP METRO
ASSAM

4:THE SUPERINTENDENT
CGST AND CENTRAL EXCISE
RANGE- IIA
GUWAHATI
2ND FLOOR
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GHY-781001.

Advocate for : MR. D SARAF
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS

Linked Case : WP(C)/556/2022

M/S BHARAT SANCHAR NIGAM LIMITED
O/O- THE CHIEF GENERAL MANAGER TELECOM (CGMT)
REP. BY SHRI L. HAOKHOLUN HAOKIP
CAO (CIRCLE IFA)
ASSAM TELECOM CIRCLE
BSNL BHAWAN 4TH FLOOR PANBAZAR
GUWAHATI-781001.

VERSUS

THE UNION OF INDIA AND 2 ORS
REP. BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI-110001.

2:THE PRINCIPAL COMMISSIONER
CENTRAL EXCISE AND GST
GUWAHATI
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

3:THE DEPUTY COMMISSIONER
CENTRAL EXCISE
GUWAHATI-781001.

Advocate for : MR. V K CHOPRA
Advocate for : ASSTT.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

Linked Case : I.A.(Civil)/1192/2024

M/S HOTEL GATEWAY GRANDEUR
A UNIT OF PRERONA INFRASTRUCTURE PVT. LTD. G.S. ROAD CHRISTIAN
BASTI GUWAHATI-781005

VERSUS

THE UNION OF INDIA AND 2 ORS
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE
DEPTT. OF REVENUE NORTH BLOCK NEW DELHI-11001

2:THE ADDITIONAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
MACHKHOWA GUWAHATI
ASSAM

3:THE COMMISSIONER
GST AND CENTRAL EXCISE AND SERVICE TAX GST BHAWAN
KEDAR ROAD
MACHKHOWA GUWAHATI
ASSAM

Advocate for : MS. M L GOPE
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 2 ORS

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

19.03.2025

Heard Mr. V.K. Chopra, learned counsel for the petitioners in WP(C)/3065/2022,

WP(C)/556/2022 and WP(C)/4376/2022; Mr. R.S. Mishra, learned counsel for the petitioner in WP(C)/3402/2022; Ms. N. Hawelia, learned counsel for the petitioners in WP(C)/5672/2022 & WP(C)/7805/2022; Mr. A. Goyal, learned counsel for the petitioners in WP(C)/6166/2022 & WP(C)/1136/2024 and Mr. D. Saraf, learned counsel for the petitioners in WP(C)/1580/2023 & WP(C)/6615/2024. Also heard Ms. M. Deka, learned Standing Counsel for the GST; Mr. A. Bharali, learned CGC on behalf of Mr. S.K. Medhi, learned CGC in WP(C)/3065/2022; Mr. K. Gogoi, learned CGC in WP(C)/556/2022 and Mr. H. Gupta, learned CGC in WP(C)/4376/2022, WP(C)/5672/2022 & WP(C)/1580/2023 for the respondents.

Let these matter be listed on 22.04.2025.

Interim orders will continue till the next date fixed.

JUDGE

Comparing Assistant