

GAHC010085732022



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

WP(C)/5236/2022

SAMUJJAL PHUKAN
C/O SRI PRASANTA PHUKAN
RUPNAGAR
MILAN NAGAR
DIBRUAGR-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)/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.

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

09.01.2026

Heard Dr. Ashok Saraf, learned Senior Counsel assisted by Mr. JP More, learned counsel for the petitioner and Mr. SC Keyal, learned Standing Counsel, GST and Mr. H Gupta, learned CGC.

Hearing concluded.

Judgment is reserved.

JUDGE

Comparing Assistant