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

Case No. : 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 the Petitioner : MR. V K CHOPRA, MS S PATOWARY

Advocate for the Respondent : ASSTT.S.G.I., MR. K GOGOI (r-1),MR. K GOGOI, CGC,MS G
HAZARIKA, SC, GST,MR. S C KEYAL

Linked Case : WP(C)/5236/2022

SAMUJJAL PHUKAN
C/O SRI PRASANTA PHUKAN
RUPNAGAR
MILAN NAGAR
DIBRUAGR H-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 : 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)/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)/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 : MR. V K CHOPRA
Advocate for : SC
GST appearing for THE UNION OF INDIA AND 2 ORS.

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

06.12.2024

List on 10.12.2024 as prayed for by the learned counsel for the parties.
Interim order if any will continue.

JUDGE

Comparing Assistant