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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
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)/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.

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

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

Date : 10.12.2024

Heard Dr. A. Saraf, learned Senior Counsel assisted by Mr. A. Goyal, learned counsel for the petitioners in WP(C)/5163/2022, WP(C)/5236/2022, WP(C)/6166/2022 & WP(C)/1847/2023. Also heard Mr. V. K. Chopra, learned counsel for the petitioner in WP(C)/556/2022; Mr. D. Sahu, learned counsel for the petitioner in WP(C)/3065/2022; and Mr. R. S. Mishra, learned counsel for the

petitioner in WP(C)/3402/2022.

Interim orders passed earlier will continue till next date fixed.

Heard in part.

Let the matters be listed again on 12.12.2024 for further hearing.

JUDGE

Comparing Assistant