

GAHC010133352026



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

Case No. : WP(C)/3445/2026

MAYFLOWER HOTELS AND RESORTS LLP
MAYFLOWER HOTELS AND RESORTS, C K ROAD, PAN BAZAR,
GUWAHATI, KAMRUP M, ASSAM 781001, REPRESENTED BY ITS
MANAGING PARTNER SRI BISWADEEP BORA, AGED ABOUT 58 YEARS,
SON OF LATE KULADHAR BORA, RESIDENT OF MLN ROAD, PANBAZAR,
GUWAHATI 781001, ASSAM.

VERSUS

THE STATE OF ASSAM AND 4 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM, FINANCE AND TAXATION DEPARTMENT,
DISPUR, GUWAHATI 781006.

2:THE PRINCIPAL COMMISSIONER OF STATE GOODS AND SERVICE TAX
GUWAHATI
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI 781006
ASSAM.

3:THE JOINT COMMISSIONER STATE TAXES (APPEALS)
GUWAHATI
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI 781006
ASSAM.

4:THE ASSISTANT COMMISSIONER STATE TAXES
KAR BHAWAN

GANESHGURI
DISPUR
GUWAHATI 781006
ASSAM.

5:THE SUPERINTENDENT STATE TAXES
GUWAHATI
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI 781006
ASSAM

Advocate for the Petitioner : MD F FARIDI, V K CHISHI

Advocate for the Respondent : SC, FINANCE AND TAXATION, SC, GST

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 25.06.2026

Heard Mr. F. Faridi, learned counsel for the petitioner; and Mr. B. Gogoi, learned Standing Counsel, Finance and Taxation Department for all the respondents.

The petitioner has stated that it is entitled to reimbursement of 100% of the Net SGST paid in cash during the eligible period on the strength of a Certificate of Entitlement dated 07.12.2024. Though the petitioner has made attempts to submit an application seeking reimbursement, the petitioner has not been able to make such application for reimbursement in terms of the Circular no. 181/2024 dated 21.10.2024. It has not been made possible as the designated portal is not accepting such application.

Issue notice, returnable on 20.07.2026.

As Mr. Gogoi, learned Standing Counsel, Finance and Taxation Department has appeared and accepted notice on behalf of all the respondents, issuance of formal notices to the respondents are dispensed with. However, requisite nos. of extra copies of the writ petition along with annexures are to be furnished Mr. Gogoi within 2 [two] working days from today.

Mr. Gogoi has submitted that he will obtain instruction in the matter.

JUDGE

Comparing Assistant