

GAHC010139662023



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

**Case No. : WP(C)/3688/2023**

CHIRANMAY PAUL CHOUDHURY @ CHIRANMAY PAUL  
SON OF LATE CHAITANYAKINKAR PAUL CHOUDHURY,  
RESIDENT OF VILLAGE AND P.O.- SRIGOURI,  
IN THE DISTRICT OF KARIMGANJ, ASSAM,  
PIN- 788806.

VERSUS

THE UNION OF INDIA AND 4 ORS  
REPRESENTED BY ITS SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE,  
ROOM NO. 46, NORTH BLOCK,  
NEW DELHI-110001.

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

GUWAHATI- 781001.

3:THE CHIEF COMMISSIONER  
GST AND CENTRAL EXCISE COMMISSIONERATE  
GST BHAWAN  
KEDAR ROAD

GUWAHATI- 781001.

4:THE ASSISTANT COMMISSIONER  
CGST AND CX  
SILCHAR DIVISION  
DISTRICT- CACHAR

ASSAM.

5:THE SUPERINTENDENT (TECH-II)  
CENTRAL (GOODS AND SERVICE TAX) AND CENTRAL EXCISE DIVISION  
SILCHAR  
REVENUE BUILDING

CIRCUIT HOUSE ROAD  
SILCHAR- 788001

IN THE DISTRICT OF CACHAR  
ASSAM

**Advocate for the Petitioner** : DR. ASHOK SARAF, B SARMA,MR. G. DUTTATRAY,MR P K BORA,MR S J SAIKIA,MR. N N DUTTA,MR P BARUAH

**Advocate for the Respondent** : SC, GST,

**BEFORE**  
**HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 09.01.2026**

As agreed to by the learned counsel for the parties and on the prayer of Mr. K. Jain, learned counsel appearing on behalf of Mr. S.C. Keyal, learned Standing Counsel, GST, list this matter after 4 (four) weeks.

Interim order, if any, passed earlier shall continue till then.

**JUDGE**

**Comparing Assistant**