

GAHC010140072023



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

**Case No. : WP(C)/4132/2023**

M/S JAGSON CONSTRUCTION LIMITED  
REPRESENTED BY ITS DIRECTOR MR. SUDARSHAN CHOPRA,  
HAVING ITS REGISTERED OFFICE AT VILLAGE BAHUDURPUR, G.T. ROAD,  
BATALA- 143505 (PUNJAB).

VERSUS

THE UNION OF INDIA AND ANR  
REPRESENTED BY THE SECRETARY TO THE GOVT. OF INDIA,  
MINISTRY OF FINANCE,  
DEPARTMENT OF REVENUE,  
NORTH BLOCK, NEW DELHI- 110001.

2:THE PRINCIPAL COMMISSIONER  
CENTRAL GOODS AND SERVICE TAX  
DIBRUGARH  
MILAN NAGAR  
LANE F

P.O.- C.R. BUILDING  
DIBRUGARH

ASSAM  
PIN- 786003

**Advocate for the Petitioner : MR A B DEY, MR. S SUTRADHAR**

**Advocate for the Respondent : DY.S.G.I., SC, GST**

**BEFORE  
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI**

**ORDER**

**24.02.2026**

Shri AB Dey, learned counsel for the petitioner has prayed for some accommodation.

Shri SC Keyal, learned Standing Counsel, CGST has submitted that the affidavit-in-opposition may not be necessary in this case as a law point is involved.

In view of the above, the mater is adjourned to be listed on 05.03.2026.

**JUDGE**

**Comparing Assistant**