

GAHC010154822025



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

Case No. : WP(C)/4164/2025

BANKAS MANIFOLD TRADE LINK
(GSTIN 18AJAPB0806A1Z8) A PROPRIETORSHIP FIRM HAVING ITS OFFICE
ADDRESS AT JANAPATH LANE (G.M.C. ROAD NO 65), HOUSE NO, 20,
KHANAPARA, BELTOLA MOUZA, GUWAHATI, ASSAM-781022 AND IS
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SIRISH JAIN,
AGED ABOUT 38 YEARS, S/O BIJAY KUMAR JAIN, RESIDENT OF
CHAMBER ROAD, TINSUKIA, ASSAM-786125

VERSUS

UNION OF INDIA AND 2 ORS.
THROUGH THE SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF
REVENUE, HAVING ITS OFFICE AT CENTRAL SECRETARIAT, NORTH
BLOCK, NEW DELHI-110001

2:THE ASSISTANT DIRECTOR
GUWAHATI ZONAL UNIT
DGGI
HAVING ITS OFFICE AT HOUSE NO 77
WARD 54
PANJABARI MAIN ROAD
BARBARI VILLAGE
GUWAHATI
ASSAM-781037

3:THE DIRECTOR
GUWAHATI ZONAL UNIT
DGGI
HAVING ITS OFFICE AT HOUSE NO 77
WARD 54
PANJABARI MAIN ROAD
BARBARI VILLAGE

GUWAHATI-781037
ASSA

Advocate for the Petitioner : MS. R S SADIAL, MR. M R SODIAL, MR. M L PANDIA

Advocate for the Respondent : DY.S.G.I.,

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

18.08.2025

Heard Shri D. Ghosh, learned counsel for the petitioner, who has submitted that the issue has been adjudicated and resolved by a decision of the Hon'ble Supreme Court.

Ms. K. Phukan, learned CGC is present.

However a prayer for adjournment has been made on behalf of Shri SC Keyal, learned Senior Standing Counsel, CGST.

On request, list for motion on 27.08.2025.

JUDGE

Comparing Assistant