

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

27.08.2025

Heard Shri D. Ghosh, learned counsel for the petitioner, who had appeared online. He has renewed his submission that the issue involved has already been resolved by the Hon'ble Supreme Court in the case of State of Karnataka vs K-9 Enterprises which was decided on 16.05.2025.

Shri K. Jain, learned counsel has however submitted that he is led by his senior, Shri S.C. Keyal, Senior Standing Counsel, CGST, whose name has however not been reflected in the cause list. He has accordingly prayed for some accommodation.

Considering the above, the matter is adjourned and as requested fixed on 01.09.2025.

The name of Shri S.C. Keyal, learned Senior Standing Counsel, CGST be reflected in the cause list.

JUDGE

Comparing Assistant