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

Case No. : WP(C)/5671/2025

M/S GUPTA HARDWARE PVT LTD AND 2 ORS.
A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 READ WITH COMPANIES ACT 2013 HAVING ITS OFFICE AT O, RGB ROAD, OPP. GOPAL BORO SCHOOL, DR R.P. ROAD, GUWAHATI, ASSAM, PIN- 781006, REPRESENTED BY ITS DIRECTOR SRI RAJESH KUMAR GUPTA.

2: SHRI RAJESH KUMAR GUPTA
SON OF LATE RAM KUMAR GUPTA
R/O RGB ROAD
OPP. GOPAL BORO SCHOOL
DR R.P. ROAD
GUWAHATI
ASSAM
PIN-781006.

3: SHRI RAVI SHARMA
S/O LT. BAIJNATH SHARMA R/O RGB ROAD
OPP. GOPAL BORO SCHOOL DR. R.P. ROAD
GUWAHATI
ASSAM
PIN-781006

VERSUS

THE UNION OF INDIA AND 4 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVT. OF INDIA, MINISTRY OF FINANCE (CEIB) DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI-110001.

2:THE JOINT DIRECTOR

DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE
GUWAHATI ZONAL UNIT
H. N. 77

RUPKONWAR JYOTI PRASAD AGARWAL ROAD

OPPOSITE SRIMANTA SANKARDEV KALAKSHETRA
P.O. PANJABARI
GUWAHATI-37
ASSAM.

3:INTELLIGENCE OFFICER

DIRECTOR4ATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE
GUWAHATI ZONAL UNIT
H.N. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPPOSITE SRIMANTA SANKARDEV KALAKSHETRA P.O. PANJABARI
GUWAHATI-37
ASSAM

4:SENIOR INTELLIGENCE OFFICER

DGGI
GUWAHATI ZONAL UNIT
H. NO. 77
P.O. OPP. SRIMANTA SANKARDEV KALASHETRA PANJABARI
GUWAHATI-37
ASSAM

5:ADDITIONAL/JOINT COMMISSIONER

CGST BHAWAN
COMMISSIONERATE
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
ASSA

Advocate for the Petitioner : MS. M L GOPE, MS S SARKAR,MS. N HAWELIA

Advocate for the Respondent : DY.S.G.I., KAUSHIK JAIN(SC, CENTRAL BOARD OF INDIRECT TAXES, CGST),MR. S C KEYAL(SC, CENTRAL BOARD OF INDIRECT TAXES, CGST),SC, GST

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

19.03.2026

Heard Ms. N. Hawelia, learned counsel for the petitioner. Also heard Mr. K. Jain, learned Standing Counsel, CGST.

The learned counsels for both the parties have concluded their arguments.

The matter is reserved for judgment.

JUDGE

Comparing Assistant