

GAHC010176722025



undefined

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

15.06.2026

The learned counsel for the GST submits that a Co-ordinate Bench during the pendency of the matter had passed an order dated 08.06.2026 passed in W.P(C) No. 2922/2025 which according to the learned counsel would also cover the issues raised in the present writ petition.

Ms. N Hawalia, learned counsel for the petitioner on the other hand submits that she is not aware of any such Judgment and Order being referred. A copy of the said Judgment and order has been serviced on the learned counsel for the petitioner by the learned counsel for the respondents.

The learned counsel will apprise the Court whether the matter stands covered by the Judgment and Order dated 08.06.2026.

As agreed to by the learned counsel for the parties, list on 25.06.2026 for orders.

JUDGE

Comparing Assistant