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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, MR S K SAHA,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

22.07.2026

Heard Mr. B Raichandani, learned counsel for the petitioners. Also heard Mr. SC Keyal, learned Standing Counsel, CGST and learned counsel for the CGC.

2. Learned counsel for the petitioners submits that a similar matter is pending before the Apex Court being SLP No. 22321 of 2026, which has been directed to be listed on 24.07.2026 by order dated 09.07.2026. A copy of the said order is placed before the Court. It is further submitted that other cross-appeals filed by the Union of India or by the CGST are also pending before the Apex Court and there is a direction by the Hon'ble Chief Justice of India that these matters will be heard by a Bench Headed by Hon'ble Mr. Justice Pamidighantam Sri Narasimha. Learned counsel for the petitioners submits that he will place a copy of this order.

3. Mr. SC Keyal, learned Standing Counsel, CGST, on the other hand, submits that a Coordinate Bench has already decided the issue in a similar matter by judgment and order dated 08.06.2026 passed in WP(C) No. 2922/2025. The said matter was carried in appeal before the Division Bench of this Court by

filling W.A. No. 230 of 2026, and by order dated 20.07.2026, the findings of the Coordinate Bench were upheld. Mr. Keyal therefore submits that the issues involved in the present writ petition can also be decided in terms of the order passed by the Coordinate Bench by judgment and order dated 08.06.2026 passed in WP(C) No. 2922/2025 which was upheld by the Appellate Court in W.A. No. 230 of 2026 by order dated 20.07.2026.

4. In view of the above, The parties will apprise the Court as to the status of the proceedings before the Apex Court on the next date fixed and the learned counsel for the petitioners will also examine and apprise the Court as to whether this issue stands covered by the judgment and order dated 08.06.2026 passed in WP(C) No. 2922/2025 which was upheld in W.A. No. 230 of 2026 by order dated 20.07.2026. Interim order, if any, shall continue till the next date of listing.

5. Accordingly, list the matter on 21.08.2026.

JUDGE

Comparing Assistant