

GAHC010189282025



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

**Case No. : WP(C)/4921/2025**

M/S EASTLAND SWITCHGEARS PVT LTD  
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE  
COMPANIES  
ACT, 1956 HAVING ITS REGISTERED OFFICE AT SWAIKA CENTRE, 4A,  
POLLOCK STREET, KOLKATA WEST BENGAL- 700001.

VERSUS

PRINCIPAL COMMISSIONER OF CUSTOMS AND 3 ORS.  
NORTH EAST REGION, SHILLONG CUSTOMS COMMISSIONERATE,  
HAVING HIS OFFICE AT 110, MAHATMA GANDHI ROAD, SHILLONG,  
-793001, MEGHALAYA.

2:THE SUPERINTENDENT

LAND CUSTOMS STATION  
HATISAR OFFICE OF THE ASSTT. COMMISSIONER  
DHUBRI CUSTOMS DIVISION  
783375.

3:THE ASSISTANT COMMISISONER

LAND CUSTOMS STATION  
HATISAR DHUBRI CUSTOMS DIVISION  
783375.

4:THE DEPUTY COMMISSIONER OF CUSTOMS

LAND CUSTOMS STATION  
HATISAR  
DHUBRI CUSTOMS DIVISION  
78337

**Advocate for the Petitioner** : MR ANKIT KANODIA, MS. BANSHIKA PODDER,MR. Z ISLAM,MS. N UPADHYAY,MR. P DAS

**Advocate for the Respondent** : SC, CUSTOMS,

Linked Case : WP(C)/5658/2025

EASTLAND SWITCHGEARS PVT LTD  
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE  
COMPANIES ACT  
1956 HAVING ITS REGISTERED OFFICE AT SWAIKA CENTRE  
4A  
POLLOCK STREET  
KOLKATA WEST BENGAL -700001 AND IN THE PRESENT PROCEEDINGS  
REPRESENTED BY SHRI MANOJ KUMAR AGARWAL  
THE DIRECTOR OF THE PETITIONER COMPANY.

VERSUS

UNION OF INDIA AND 3 ORS.  
REPRESENTED BY THE SECRETARY TO THE GOVT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
NO 137  
NORTH BLOCK  
NEW DELHI 110001

2:PRINCIPAL COMMISSIONER OF CUSTOMS  
NORTH EAST REGION  
SHILLONG CUSTOMS COMMISSIONERATE  
HAVING HIS OFFICE AT 110  
MAHATMA GANDHI ROAD  
SHILLONG 793001  
MEGHALAYA

3:THE SUPERINTENDENT  
LAND CUSTOMS STATION  
HATISAR  
OFFICE OF THE ASST COMMISSIONER  
DHUBRI CUSTOMS DIVISION  
783301

4:THE ASSISTANT COMMISSIONER OF CUSTOMS

LAND CUSTOMS STATION  
HATISAR  
DHUBRI CUSTOMS DIVISION  
ASSAM-783301  
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Advocate for the applicant(s): Mr. A Kanodia

Advocate for the respondent(s): Mr. SC Keyal Standing Counsel  
GST

**B E F O R E**  
**HON'BLE MR. JUSTICE DEVASHIS BARUAH**

**ORDER**

**13.03.2026**

Mr. SC Keyal, the learned Standing Counsel appearing on behalf of the CGST submits that he would file an affidavit-in-opposition within 2(two) weeks.

2. List this matter again on 05.05.2026.
3. In the meantime, the affidavit-in-opposition be filed by 22.04.2026.
4. Liberty is given to the petitioner to file a reply thereagainst.
5. An attempt shall be made to dispose of the writ petition on the next date fixed.

**JUDGE**

**Comparing Assistant**