

GAHC010193622020



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

Case No. : WP(C)/59/2021

FOKHORUDDIN ALI AHMED
A PROPRIETORSHIP FIRM WITH ITS PROPRIETOR AS FOKHORUDDIN ALI
AHMED HAVING ITS PLACE OF BUSINESS AND RESIDENCE AT VILL-
BORTALORA, P.O. DHALIGAON, DIST.- CHIRANG- 783385, ASSAM

VERSUS

THE UNION OF INDIA AND 5 ORS
REP. BY THE FINANCE SECRETARY, MINISTRY OF FINANCE, DEPTT. OF
REVENUE, HAVING ITS OFFICE AT NORTH BLOCK, NEW DELHI- 110001

2:THE UNDER SECRETARY TO THE GOVT. OF INDIA
MINISTRY OF FINANCE
DEPTT. OF REVENUE
NORTH BLOCK
NEW DELHI- 110001

3:DESIGNATED COMMITTEE
REPRESENTING THROUGH
PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GHY-01

4:CHIEF COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAVAN
KEDAR ROAD
GHY-01
ASSAM

5:THE ASSTT. COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GHY
ASSAM

6:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)
REP. BY ITS CHAIRMAN
DEPTT. OF REVENUE
MINISTRY OF FINANCE
NORTH BLOCK
CENTRAL SECRETARIAT
NEW DELHI- 11000

Advocate for the Petitioner : MS. M L GOPE, MS S SHARMA,MS. N MECH,MS. N GOGOI,MS.
N HAWELIA

Advocate for the Respondent : SC, GST,

Linked Case : WP(C)/1575/2022

M/S BRAHMAPUTRA TELE PRODUCTIONS PVT LTD
A COMPANY INCORPORATED UNDER THE PROVISIONS OF COMPANIES
ACT
1956 AND HAVING ITS OFFICE AT CHRISTIAN BASTI
G.S. ROAD
GUWAHATI
ASSAM AND ITS FACTORY AT GARCHUK
P.O. AND P.S. GARCHUK
DIST. KAMRUP
GUWAHATI
ASSAM REP. BY SRI SUBODH NARAYAN PODDAR.

VERSUS

THE UNION OF INDIA AND 5 ORS
REP. BY THE FINANCE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
HAVING ITS OFFICE AT NORTH BLOCK
NEW DELHI-110001.

2:THE UNDER SECRETARY TO THE GOVT. OF INDIA

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001

3:DESIGNATED COMMITTEE

REPRESENTING THROUGH
PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD

FANCY BAZAR
GUWAHATI-781001.

4:THE CHIEF COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
GUWAHATI
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001
ASSAM

5:THE ASSISTANT COMMISSIONER

CENTRAL GOODS AND SERVICE TAX
GUWAHATI
ASSAM

6:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

REP. BY ITS CHAIRMAN
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE
NORTH BLOCK
CENTRAL SECRETARIAT
NEW DELHI-110001.

Advocate for : MS. M L GOPE
Advocate for : SC
GST appearing for THE UNION OF INDIA AND 5 ORS

**BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE**

ORDER

Date : 18.09.2025

Heard Ms. N. Hawelia, learned counsel for the petitioner. Also heard Mr. S. C. Keyal, learned Standing Counsel, GST for the respondent.

As agreed to by the learned counsel for the parties, let these matters be listed after 4 (four) weeks for hearing.

JUDGE

Comparing Assistant