

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 MANISH CHOUDHURY**

**ORDER**

**Date : 13.11.2025**

On the request of Ms. H. Jain, learned counsel appearing for the petitioner, the cases stand adjourned for 2 [two] weeks, as Ms. N. Kakati, learned counsel appearing for the respondent CGST authorities has given consent.

A mention memo to that effect has already circulated yesterday.

**JUDGE**

**Comparing Assistant**