

GAHC010210812023



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

**Case No. : WA/325/2024**

NUMALIGARH REFINERY LTD. AND 2 ORS.  
A PUBLIC SECTOR UNDERTAKING, REGISTERED UNDER SEC. 617 OF THE  
COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE 122A, G.S. ROAD,  
CHRISTIAN BASTI, GUWAHATI- 781005, REPRESENTED BY ITS MANAGING  
DIRECTOR.

2: THE SR. MANAGER  
MATERIALS  
COMMERCIAL DEPARTMENT  
NUMALIGARH REFINERY LIMITED  
P.O. NUMALIGARH  
DIST. GOLAGHAT (ASSAM).

3: THE MANAGER  
MATERIALS  
COMMERCIAL DEPARTMENT  
NUMALIGARH REFINERY LIMITED  
P.O.- NUMALIGARH  
DIST. GOLAGHAT (ASSAM)

VERSUS

IQUBAL SINGH AND ANR.  
SON OF LATE I. SINGH R/O JPR ROAD, (NEAR RICE MILL), JORHAT,  
ASSAM.

2:THE PR. COMMISSIONER OF CGST AND CENTRAL EXCISE  
GUWAHATI  
GST BHAWAN  
(5TH FLOOR)  
KEDAR ROAD  
MACHKHOWA

GUWAHATI  
PIN- 781001 (ASSAM)

**Advocate for the Petitioner** : MR. D SAHU, MR. R S MISHRA

**Advocate for the Respondent** : ,

Linked Case : I.A.(Civil)/2880/2024

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Advocate for : MR. D SAHU  
Advocate for : appearing for IQUBAL SINGH AND ANR.

**BEFORE**  
**HONOURABLE MR. JUSTICE LANUSUNGKUM JAMIR**  
**HONOURABLE MR. JUSTICE KAUSHIK GOSWAMI**

**ORDER**

**Date : 04.12.2024**  
(LANUSUNGKUM JAMIR, J)

Registry is directed to reflect the name of Mr. S. C. Keyal, learned Standing Counsel, GST, in the cause list and list the matter on 11.12.2024.

**JUDGE**

**JUDGE**

**Comparing Assistant**