

GAHC010210812023



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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)

For the appellants : Mr. R.S. Mishra, Advocate
For the respondents : Mr. S.C. Keyal, Sr. Advocate/
S.C., GST
Assisted by Mr. K. Jain, Advocate
For respondent No.2

– B E F O R E –

HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR
HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

05-06-2026

(Ashutosh Kumar, C.J.)

All steps have been taken for service of notice on respondent No.1, including *dasti* notice.

Let this matter come up for consideration under the heading "Admission" on **10.08.2026**.

In the meanwhile, *interim* order, if any, shall continue.

JUDGE

CHIEF JUSTICE

Comparing Assistant