

GAHC010210812023



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

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

1.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

1.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)

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

1.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  
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GUWAHATI GST BHAWAN (5TH FLOOR) KEDAR ROAD  
MACHKHOWA GUWAHATI PIN- 781001 (ASSAM).

For the Appellant(s) : Mr. R.S. Mishra, Advocate.

For the Respondent(s) : Ms. N. Kakati, Advocate for GST.

**- B E F O R E -**

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

**13.10.2025**

*(Ashutosh Kumar, CJ)*

Let these cases come up for consideration under the appropriate heading  
"Admission", on 24.10.2025.

**JUDGE**

**CHIEF JUSTICE**

Comparing Assistant