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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

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A PUBLIC SECTOR UNDERTAKING REGISTERED UNDER SEC. 617 OF THE
COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE 122A
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For the Appellant(s) :

For the Respondent(s) : Mr. K. Jain, Advocate on behalf of Mr. S.C. Keyal, Advocate.

- B E F O R E -

HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

24.10.2025

(Ashutosh Kumar, CJ)

Let these cases come up for consideration on 28.11.2025.

JUDGE

CHIEF JUSTICE

Comparing Assistant