

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 : Ms. M. Gogoi, Advocate

– B E F O R E –

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

28-11-2025

(Ashutosh Kumar, C.J.)

A prayer for pass over has been made on behalf of the appellants.

Considering the Board today, such prayer cannot be acceded to.

Let this case come up for consideration on **29.01.2026**.

JUDGE

CHIEF JUSTICE

Comparing Assistant