

GAHC010242052024



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

**Case No. : WP(C)/6154/2024**

M/S BHAGYA KALITA  
A PROPRIETORSHIP CONCERN HAVING ITS OFFICE AT 5TH FLOOR, BEE  
KEY TOWER, R.P ROAD, GANESHGURI, DISPUR KAMRUP M ASSAM  
781006.  
REPRESENTED BY SRI BHAGYA KALITA AGED ABOUT 74 YEARS,  
RESIDENCE OF PP ROAD, REHBARI, GUWAHATI 781008

VERSUS

UNION OF INDIA AND 6 ORS  
REPRESENTED BY THE SECRETARY MINISTRY OF FINANCE, REVENUE  
DEPARTMENT, NEW DELHI 110001.

2:THE PRINCIPAL COMMISSIONER  
O/O PRINCIPAL COMMISSIONER  
CGST  
COMMISSIONERATE  
GUWAHATI  
GST BHWAN  
FIRST FLOOR  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI 781001

3:THE COMMISIONER CGST  
CENTRAL TAX COMMISSIONERATE  
GST BHAWAN  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI 781001

4:THE DIRECTOR GENERAL  
CENTRAL ECONOMIC INTELLIFENCE BUREAU (CEIB) NEW DELHI

5:THE JOINT DIRECTOR  
DIRECTORATE OF CENTRAL GOODS AND SERVICE TAX INTELLIGENCE  
GUWAHATI ZONAL UNIT  
HOUSE NO. 77  
RUPKONWAR JYOTI PRASAD AGARWALLA ROAD OPP. SHANKARDEV  
KALAKHETRA  
PO PANJABARI  
GUWAHATI ASSAM 781037

6:THE CHIEF ENGINEER  
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS  
GOVT. OF INDIA  
GUWAHATI REGIONAL OFFICE  
RAJGARH ROAD  
CHANDMARI GUWAHATI 781003

7:THE CHIEF ENGINEER  
PWD  
NH WORKS  
ASSAM  
CHANDMARI  
GUWAHATI 78100

**Advocate for the Petitioner** : R SARMAH, MR. R SHARMA,MR K J HAZARIKA,MS M KAKOTY,MR. P K GOSWAMI

**Advocate for the Respondent** : DY.S.G.I., SC, CGST,MR. S C KEYAL,SC, NHA,SC, PWD (NH),SC, FINANCE

**BEFORE**  
**HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

**ORDER**

**Date : 02.04.2025**

It is submitted by Mr. S.C. Keyal, learned Standing Counsel, CGST that the affidavit-in-opposition on behalf of the respondent GST authorities is going to be filed during the course of the day.

Mr. R. Sarma, learned counsel for the petitioner has submitted that in the event of filing affidavit-in-opposition today, the petitioner would need 2 [two] weeks' time to go through the same and to file an affidavit-in-reply, if so advised.

In view of the above submission made by the learned counsel for the parties, list the case after 2 [two] weeks.

The interim order passed earlier shall continue till the next date of listing.

**JUDGE**

**Comparing Assistant**