

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 INTELLIGENCE 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, NHAI,SC, PWD (NH),SC, FINANCE

**BEFORE**  
**HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

**ORDER**

**11.11.2025**

As prayed for by Mr. R Sharma, learned counsel for the petitioner, matter stands deferred to be listed again after two weeks.

**JUDGE**

**Comparing Assistant**