

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 N. UNNI KRISHNAN NAIR

ORDER

Date : 26-03-2026

It is submitted at the Bar that this matter has been heard at length by a coordinate Bench
of this Court (Hon'ble Mr. Justice S. Saikia).

In view of the above, Registry to verify and list the matter before the appropriate Bench.

JUDGE

Comparing Assistant