

GAHC010243582025



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

Case No. : I.A.(Civil)/3529/2025

MS SIKKIM LOGISTICS SERVICES
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT SEVOK
ROAD, JYOTI NAGAR, SILIGURI, DARJEELING, WEST BENGAL, PIN 734001,
REPRESENTED BY ITS MANAGER SHREE BISHWAJIT SAHA.

VERSUS

THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVT
OF ASSAM, MINISTRY OF FINANCE AND TAXATION, KAR BHAWAN,
GANESHGURI, GUWAHATI, ASSAM

2:THE COMMISSIONER OF STATE TAX

KAR BHAWAN
GANESHGURI
GUWAHATI
ASSAM

3:THE ASSISTANT COMMISSIONER OF STATE TAXES
GOODS AND SERVICE TAX
BONGAIGAON
ASSAM

4:THE JOINT COMMISSIONER OF THE STATE TAX
GUWAHATI
ASSAM

5:THE SUPERINTENDENT OF STATE TAX
BONGAIGAON
ASSAM

Advocate for the Petitioner : MS. M L GOPE, MS. N HAWELIA, MR S K SAHA, MS. H JAIN, MS
S SARKAR

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

ORDER

Date : 17.11.2025

Due to paucity of time, the matter could not be taken up today.

List the case on 26.11.2025.

JUDGE

Comparing Assistant