

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
ASSA

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,

Linked Case : WP(C)/5556/2025

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 AND 4 ORS.
THROUGH 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

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ASSAM

5:THE SUPERINTENDENT OF STATE TAX
BONGAIGAON
ASSAM

Advocate for : MS. M L GOPE

Advocate for : SC

FINANCE AND TAXATION appearing for THE STATE OF ASSAM AND 4 ORS.

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

15.12.2025

Heard Ms. S. Sarkar, learned counsel for the petitioner, who has submitted that the technical difficulties in preferring the appeal online are still persisting.

Shri H. Baruah, learned counsel for the Department prays for and is granted 2 (two) weeks time to obtain the instructions regarding the steps taken to remove the difficulties.

List this matter on 07.01.2026.

JUDGE

Comparing Assistant