

GAHC010243582025



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

**I.A.(Civil)/3529/2025 In**  
**WP(C)/5556/2025 (D/D) In**  
**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  
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,

**BEFORE**  
**HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI**

**ORDER**

**07.01.2026**

Heard Ms. N. Hawelia, learned counsel for the petitioner appearing online.

Shri B. Choudhury, learned Standing Counsel, SGST has submitted that there are certain developments towards redressal of the issue involved and he prays for some time to obtain the necessary instructions.

In view of the above, the matter is adjourned to be listed on 22.01.2026.

**JUDGE**

**Comparing Assistant**