

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
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

22.01.2026

Heard Ms. S. Sarkar, learned counsel for the applicant. Also heard Shri B. Choudhury, learned Standing Counsel, State GST.

On the last occasion, this Court was informed by the learned counsel that an attempt was made for redressal of the issue.

This Court has been informed today that the petitioner has submitted the appeal electronically which has been acknowledged provisionally.

Though Shri Choudhury, the learned Standing Counsel does not have the instructions on the aforesaid aspect, he submits that if receipt of the same has been acknowledged, the same would be considered in accordance with law.

In view of the aforesaid undertaking, the instant IA is disposed of by directing consideration of the appeal of the petitioner on merits and in accordance with law.

IA stands disposed of.

JUDGE

Comparing Assistant