GAHC010243862025

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

Case No. : AB/2615/2025

SHRI GOUR CHANDRA SAHA
PARTNER IN M/S BALAJI CONCAST AND M/S BALAJI STEEL ROLLING MILLS, TIDC PLOT, BODHJUNGNAGAR, INDUSTRIAL COMPLEX, /GROWITH CENTRE, KHEYERPUR, WEST TRIPURA, AGARTALA-799008, AGED ABOUT 65 YEARS.
SON OF LATE GOPAL CHANDRA SAHA, RESIDENT OF 007, BANAMALIPUR, WARD NO. 15, NEAR LAL BAHADUR CLUB, PP- MADHYA BANAMALIPUR, SUB-SADAR, AGARTALA PART, WEST TRIPURA, TRIPURA- 799001.

VERSUS

THE UNION OF INDIA AND 2 ORS.
REPRESENTED BY THE SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF GENERAL OF GOODS SERVICE TAX, INTELLIGENCE, GUWAHATI ZONAL UNIT, HOUSE NO. 77, RUPKONWAR JYOTI PRASAD AGARWAL ROAD, OPP. SRIMANTA SANKARDEVA KALAKSHETRA, P.O. PANJABARI, GUWAHATI-781 03

2:ADDITIONAL DIRECTOR GENERAL

DIRECTORATE OF GENERAL OF GOODS SERVICE TAX
INTELLIGENCE
GUWAHATI ZONAL UNIT
HOUSE NO. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPP. SRIMANTA SANKARDEVA KALAKSHETRA
P.O. PANJABARI
GUWAHATI 781 037.

3:THE SENIOR INTELLIGENCE OFFICER

DIRECTORATE OF GENERAL OF GOODS SERVICE TAX

INTELLIGENCE
GUWAHATI ZONAL UNIT HOUSE NO. 77
RUPKONWAR JYOTI PRASAD AGARWAL ROAD
OPP. SRIMANTA SANKARDEVA KALAKSHETRA
P.O. PANJABARI
GUWAHATI-781 03

Advocate for the Petitioner : DR. ASHOK SARAF, B SARMA,MR P K BORA,MR S J SAIKIA,MR. N N DUTTA,MR P BARUAH,MR S K AGARWAL

Advocate for the Respondent : SC, GST,

BEFORE
HONOURABLE MR. JUSTICE RAJESH MAZUMDAR

ORDER

Date : 16.02.2026

CD in the case has not been received.

List this matter again on **27.02.2026**.

Interim order passed earlier shall continue till the next date of listing.

JUDGE

Comparing Assistant