

GAHC010243862025



2026:GAU-AS:3959

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, BODHJUNG NAGAR, INDUSTRIAL COMPLEX,
/GROWTH 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,

B E F O R E
HON'BLE MR. JUSTICE RAJESH MAZUMDAR
ORDER

18.03.2026

Heard Dr. Ashok Saraf, learned Senior Counsel assisted by Mr. B. Sharma, learned counsel for the applicant, and Mr. S.C. Keyal, learned Standing Counsel, DGGI for the respondents.

By the order dated 06.11.2025, this Court had granted privilege of pre-arrest bail to the petitioner on certain conditions and today a submission has been made by the learned Senior Counsel for the petitioner that the petitioner has co-operated with the investigation in the meantime.

The learned Standing Counsel for DGGI has submitted that the investigation has been completed in the meantime and the final complaint has been filed before the appropriate forum.

Accordingly, this Court finds it fit to make absolute the interim protection granted to the petitioner by the order dated 06.11.2025.

AB closed.

JUDGE

Comparing Assistant