

GAHC010275452023



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

**Case No. : WP(C)/7170/2023**

DHARAMPAL SATYAPAL LTD.  
SHED NO 6,7 AND 17 AT BAMUNIMAID INDUSTRIAL ESTATE, GUWAHATI,  
ASSAM, A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE  
COMPANIES ACT,1956 AND HAVING ITS REGISTERED OFFICE AT 98  
OKHLA INDUSTRIAL ESTATE, PHASE-III, NEW DELHI-110020. AND IN THE  
PRESENT PROCEEDING REP BY ONE OF ITS DIRECTORS MR. PROMOD  
PADHY

VERSUS

UNION OF INDIA AND 3 ORS  
REPRESENTED BY THE UNDER SECRETARY TO THE GOVERNMENT OF  
INDIA, MINISTRY OF FINANCE DEPARTMENT OF REVENUE, NORTH  
BLOCK, NEW DELHI,

2:THE CHIEF COMMISSIONER  
CENTRAL EXCISE CUSTOMS AND SERVICE TAX SHILLONG ZONE NORTH  
EASTERN REGION 3RD FLOOR CRESCENT BUILDING MG ROAD  
SHILLONG 793001

3:COMMISSIONER AND SECRETARY  
GOVT OF ASSAM DEPTT OF INDUSTRIES AND COMMERCE D BLOCK 2ND  
FLOOR ASSAM SECRETARIAT GS ROAD GUWAHATI 781006 ASSAM

4:ASSISTANT COMMISSIONER  
CGST GUWAHATI II DIVISION GST BHAWAN KEDAR ROAD FANCY  
BAZAR GUWAHATI 78100

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

**Advocate for the Respondent** : SC, GST, SC, INDUSTRIES AND COMMERCE

**BEFORE  
HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 07.05.2026**

Heard Mr. S. Sarma, learned counsel for the petitioner and Ms. P. Upadhyaya, learned counsel appearing on behalf of Mr. S. C. Keyal, learned Standing Counsel, GST.

On the joint prayer of the learned counsel for the parties, let this matter be listed **after 3 (three) weeks**.

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

**JUDGE**

**Comparing Assistant**