

GAHC020004272024



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

Case No. : WP(C)/150/2024

M/S ITI LTD
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE- KULBHUSHAN
SHUKLA
ADDRESS OF PRINCIPAL PLACE OF BUSINESS-
89 SEMATILLA COLONY, DIMAPUR NAGALAND-797112

VERSUS

THE UNION OF INDIA AND 6 ORS
REPRESENTED BY THE SECRETARY TO THE GOVT. OF INDIA,
MINISTRY OF FINANCE
DEPT. OF REVENUE, NEW BLOCK, NEW DELHI-110001

2:THE UNION OF INDIA
REPRESENTED BY THE UNDER SECRETARY TO THE GOVT. OF INDIA
(REVENUE)
MINISTRY OF FINANCE
DEPT. OF REVENUE
NEW BLOCK
NEW DELHI-110001

3:GST COUNCIL
REPRESENTED BY THE CHAIRPERSON
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI-110001

4:CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
REPRESENTED BY THE CHAIRPERSON
NORTH BLOCK
CENTRAL SECRETARIAT
NEW DELHI-110001

5:GST NETWORK

REPRESENTED BY THE CHAIRPERSON
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI-110001

6:COMMISSIONER/JOINT SECRETARY IN THE BOARD
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
NORTH BLOCK
CENTRAL SECRETARIAT
NEW DELHI-110001

7:ASSISTANT COMMISSIONER
DIMAPUR
CGST DIVISION
6TH FLOOR'
AGARWAL TOWER
NST COLONY
CITY TOWER AREA
I
VIKHESHE ROAD
DIMAPUR
NAGALAND-79711

Advocate for the Petitioner : I IMCHEN

Advocate for the Respondent : CGSC

BEFORE
HON'BLE MR. JUSTICE KAKHETO SEMA

ORDER

12.08.2024

Heard Mr. P. Agarwal, learned counsel for the petitioner.

By filing this writ petition the petitioner is challenging the proceedings and the impugned Orders passed by the respondent authorities. It is submitted that the proceedings as well as the impugned Order(s) which is under challenge in the writ petition has been passed in violation of the statutory laws. The learned counsel for the petitioner has also referred to the Order dated 20.04.2024,

passed by the Hon'ble Division Bench of this Court in WP(C)/184/2024 (*M/S ITI LTD vs. The Union of India and 6 Ors.*) where in a similar case the Hon'ble Division Bench has granted interim stay of the impugned Order. The learned counsel has also referred to similar orders passed by the Co-ordinate Benches of this Court, wherein the interim order has been granted suspending the impugned orders.

Issue notice to the respondents returnable after **4 (four) weeks.**

The learned counsel for the petitioner shall take steps for service of notice upon all the respondents by registered post with A/D within a period of 7 (seven) days from today.

In the interim, considering the submissions made by the learned counsel for the petitioner and the materials available on record and also considering the Orders passed by the Hon'ble Division Bench as well as by the learned Co-ordinate Benches of this Court, the order Original No. 04/AC/GST/DIMAPUR/2024-25 dated Dimapur, 30.04.2024 passed by the Assistant Commissioner, Central Goods and Services Tax, Dimapur Division, shall remain suspended till the next returnable date.

Sd/-
JUDGE

Comparing Assistant