



**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  
VIKESHE ROAD  
DIMAPUR  
NAGALAND-79711

For the Petitioner(s) : Mr. P. Agarwal, Advocate  
: Mr. Nungsang Aier, Advocate  
For the Respondent(s) : None appears.

**BEFORE**  
**HON'BLE MR. JUSTICE DEVASHIS BARUAH**

**ORDER**

**Date : 28.08.2025**

It has been submitted by Mr. P. Agarwal, the learned counsel appearing on behalf of the Petitioner that the present writ petition challenges the Notification No.56/2023, the legality of which is also presently pending before the Supreme Court. In addition to that, the learned counsel further submitted that there are other issues as regards the application of the amended 16(5) of the Central GST Act,

2017 and as such, he submitted that in the interest of justice, the matter be postponed to another date taking into account that the Supreme Court is in session of the matter.

2. This Court having heard the learned counsels for the parties and perused the materials on record is of the opinion that it would be in the interest of justice that the decision of the Supreme Court in respect to the legality and validity of the Notification No.56/2023 be awaited.

3. List this matter again on 10.11.2025.

4. Interim order passed earlier shall continue till then.

Sd/-

**JUDGE**

**Comparing Assistant**