

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, IMTILA PONGEN,NUNGSANG AIER

Advocate for the Respondent : ,

BEFORE
HON'BLE MR. JUSTICE MICHAEL ZOTHANKHUMA

ORDER

10.02.2026

Ms. Sakshi Bisht, learned counsel for the petitioner has appeared through Video Conference mode and submits that the subject matter of the writ petition is pending before the Hon'ble Supreme Court. She submits that the Diary Number of the matter pending before the Hon'ble Supreme Court which would cover the present case is 5898/2025, which

had been filed in the Hon'ble Supreme Court on 01.02.2025. She submits that though the matter had been listed in the Hon'ble Supreme Court the matter was not taken up.

This Court cannot keep the matter pending without any interest being shown by the petitioner to have the matter heard before the Supreme Court.

Ms. Sakshi Bisht submits that the matter pending in the Hon'ble Supreme Court is from a judgment of the Telangana High Court in the case of ***Messrs. HCC-SCW MEIL-AAG(JV) vs. Assistant Commissioner of State Tax***. She submits that she does not know the number of the case which was registered before the Telangana High Court and the number would be provided to this Court on the next date. She also submits that the matter before the Hon'ble Supreme Court had not been filed by the petitioner and as such, she does not know the status of the said case as on date.

Mr. Mhasielezo, learned counsel appears on behalf of Mr. Z. Kulnu, learned CGC.

The respondents are granted 2 (two) weeks' time to file affidavits.

The petitioner shall submit all the particulars with regard to the matter pending before the Hon'ble Supreme Court, such as Case Number, Party's Names and the Hon'ble High Court which had disposed of the challenge to the validity of the Office Notification Nos. 06/2023 and 09/2023.

List the matter on 27.02.2026.

Interim order to continue till 27.02.2026.

JUDGE

Comparing Assistant