

GAHC030002842026



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

Case No. : WP(C)/48/2026

N.C. Das and Company
r/b Sh. Pulak Chandra Das,
R/o V-79, Bethlehem Veng, Aizawl,
Mizoram - 796001

VERSUS

The Union of India and 3 Ors.
r/b The Secretary to the Govt. of India, Ministry of Finance, Department of Revenue,
Room No.66-A, North Block, New Delhi - 110001

2:The Commissioner
Goods and Services Tax
Central Tax Building
House No. D-31A
M.G. Road

Upper Khatla
Aizawl - 796001

3:The Deputy Commissioner
Aizawl Audit Circle
Central Excise
Customs and Goods and Services Tax
Upper Khatla
M.G. Road

Aizawl - 796001

4:The Assistant Commissioner
Aizawl Audit Circle
Central Excise
Customs and Goods and Services Tax
Upper Khatla

M.G. Road

Aizawl - 79600

Advocate for the Petitioner : Mr B Lalramenga

Advocate for the Respondent : Ms Zairemsangpuii

:: BEFORE ::

HON'BLE MR. JUSTICE PARTHIVJYOTI SAIKIA

O R D E R

07.05.2026

Heard Mr. R.S. Mishra, the learned counsel representing the petitioner. Also heard the learned C.G.C. Ms. Zairemsangpuii appearing for the Respondent No.1.

Issue Notice.

No formal steps are required to be taken as because Ms. Zairemsangpuii has accepted notice on behalf of Respondent No.1. However, extra copy of the writ petition be served upon her.

The petitioner shall take steps for service of notice upon the Respondent Nos.2, 3 and 4 by Speed Post.

I have heard the learned counsel for both sides in the matter of prayer for interim relief.

It is hereby directed that till returnable date, the respondent authorities shall not take any coercive action pursuant to the passing of the impugned orders against the present petitioner.

The maintainability of this writ petition is kept open for consideration at the appropriate time.

List after 4(four) weeks.

JUDGE

Comparing Assistant