

GAHC040004332025



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

**Case No. : WP(C)/119/2025**

MTM Wine and Bottlers Private Limited  
having its official address at Plot No.3, Tipi Industrial Estate, Bhalukpong, West  
Kameng District, Arunachal Pradesh 790114, represented by its Director, Mr Daya  
Shankar Tiwari, Son of Brigunath Tiwari, resident of D Sector, Near Gyan Ganga  
School, Naharlagun Circle, Papum Pare District, Arunachal Pradesh 791110

VERSUS

The Union of India and Anr  
through the Secretary, Ministry of Finance, Department of Revenue, having his office  
at 137, North Block, New Delhi 110001      2: The Additional Commissioner  
Age: 0  
Occupation :  
CGST and CX Itanagar  
Sector A Naharlagun 791110  
Arunachal Pradesh

**Advocate for the Petitioner** : Tapi Omo,

**Advocate for the Respondent** : Marto Kato, M K Boro, DSGI

**BEFORE**  
**HONOURABLE MR. JUSTICE PARTHIVJYOTI SAIKIA**

**ORDER**

**Date : 24.03.2025**

Heard Mr. R. Shah, learned senior counsel for the petitioner. Also  
heard Mr. K. Teri, learned counsel appearing on behalf of Mr. M. Kato,

learned DSGI for the respondent No.1.

Issue notice returnable after 4(four) weeks.

Since K. Teri, learned counsel accepts notice on behalf of the respondents No.1, no formal notice need be issued. However, requisite extra copies of the petition be furnished to the learned for the respondents during the course of the day.

Petitioner shall take steps for service of notice upon the respondent No.2 by registered post with A/D.

Heard the learned counsel for both the sides on the interim prayer.

This Court is of the opinion that since the matter involves a legal point which warrants a thorough examination, therefore, it is hereby directed that no coercive action shall be taken against the present petitioner in respect of the Order-in-Original No.-31/CGST/ADC//ITA/2024-25 dated 03.02.2025, till returnable date.

List the matter after 4(four) weeks.

**JUDGE**

**Comparing Assistant**