

GAHC040013362025



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

Case No. : WA/37/2025

The Central Board of Indirect Taxes and Customs and 3 Ors
represented by its Chairman, 1st Floor Tower NBCC, Plaza-1, Sector-5, Pushp Vihar,
New Delhi 110017 2: The Goods and Service Tax Council

Age:

Occupation :

represented by its Chairperson

5th Floor

Tower-II

Jeevan Bharati Building

Janapath Road

Connaught Place

New Delhi 110001

3: The Commissioner

Age:

Occupation :

Central Goods and Services Tax and Central Excise

Sector A Naharlagun

Arunachal Pradesh 791110

4: The Assistant Commissioner

Age:

Occupation :

Central Goods and Services Tax and Central Excise

Sector A Naharlagun

Arunachal Pradesh 79111

VERSUS

Mahabir Tiwari

Son of Late Jagadish Tiwari, resident of C/o Laxmi Centre, Lida Complex, New
Market, PO and PS Daporijo, Upper Subansiri District, Arunachal Pradesh 791122.

Advocate for the Petitioner : M K Boro,

Advocate for the Respondent : Kemo Lollen, Arun Yun, Maryum Sora, Geli Taye, D Ado

BEFORE

HON'BLE MR. JUSTICE KARDAK ETE
HON'BLE MR. JUSTICE BUDI HABUNG

23.02.2026

(K. Ete, J)

None appears for the appellant on call.

Mr. K. Lollen, learned counsel appears for the sole respondent.

This intra-court appeal is directed against the Judgment and Order dated 02.06.2025 passed in WP (C) 567/2024.

It is noticed that the delay of 40 days in filing the appeal was condoned in the absence of the learned counsel for the applicant.

It is also further noticed that on 2 (two) consecutive days, when the matter was listed, none represented the appellant.

In view of above, in the considered view of this Court, the appellant may not be interested to pursue the writ appeal. Accordingly, the writ appeal stands dismissed for non-prosecution.

JUDGE

JUDGE

Comparing Assistant