

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 3878 of 2020

Sunita Ganguly

.... ...

Petitioner

Versus

Principal Commissioner, Central GST and Central Excise, Ranchi and
others

....

...

Respondents

With

W.P(T) No.3736 of 2020 with W.P(T) No. 4163 of 2020 with W.P(T) No.185 of 2021 with W.P(T) No.206 of 2021 with W.P(T) No.290 of 2021 with W.P(T) No.291 of 2021 with W.P(T) No.307 of 2021 with W.P(T) No.332 of 2021 with W.P(T) No.395 of 2021 with W.P(T) No.398 of 2021 with W.P(T) No.438 of 2021 with W.P(T) No.439 of 2021 with W.P(T) No.453 of 2021 with W.P(T) No.646 of 2021 with W.P(T) No.647 of 2021 with W.P(T) No.769 of 2021 with W.P(T) No.776 of 2021 with W.P(T) No.1207 of 2021 with W.P(T) No.1238 of 2021 with W.P(T) No.1249 of 2021 with W.P(T) No.1254 of 2021 with W.P(T) No.1421 of 2021 with W.P(T) No.1505 of 2021 with W.P(T) No.1694 of 2021 with W.P(T) No.1741 of 2021 with W.P(T) No.1742 of 2021 with W.P(T) No.1784 of 2021 with W.P(T) No.1950 of 2021 with W.P(T) No.1952 of 2021 with W.P(T) No.1975 of 2021 with W.P(T) No.3312 of 2021 with W.P(T) No.4135 of 2021 with W.P(T) No.4519 of 2021 with W.P(T) No.4549 of 2021 with W.P(T) No.4600 of 2021 with W.P(T) No.4601 of 2021 with W.P(T) No.4614 of 2021 with W.P(T) No.4646 of 2021 with W.P(T) No.4811 of 2021 with W.P(T) No.4859 of 2021 with W.P(T) No.4978 of 2021 with W.P(T) No.5043 of 2021 with W.P(T) No.520 of 2022 with W.P(T) No. 521 of 2022 with W.P(T) No.568 of 2022 with W.P(T) No.759 of 2022 with W.P(T) No.779 of 2022 with W.P(T) No.2315 of 2022 with W.P(T) No. 2850 of 2022 with W.P(T) No.5039 of 2022 with W.P(T) No.5758 of 2022 with W.P(T) No.275 of 2023 with W.P(T) No.276 of 2023 with W.P(T) No.526 of 2023 with W.P(T) No.1225 of 2023 with W.P(T) No.1226 of 2023 with W.P(T) No.2731 of 2023 with W.P(T) No.3098 of 2023 with W.P(T) No.3347 of 2023 with W.P(T) No.4333 of 2023 with W.P(T) No.4568 of 2023 with W.P(T) No.4642 of 2023 with W.P(T) No.5678 of 2023 with W.P(T) No. 6468 of 2023 with W.P(T) No.6479 of 2023 with W.P(T) No.6480 of 2023 with W.P(T) No. 6481 of 2023 with W.P.(T) No. 6497 of 2023 with W.P(T) No.6660 of 2023 with W.P(T) No.4038 of 2024 with W.P(T) No.4040 of 2024 with W.P. (T) No.427 of 2025, W.P. (T) No.5138 of 2025, W.P. (T) No.5163 of 2025 with W.P. (T) No.5808 of 2025 with W.P. (T) No. 6480 of 2025 with W.P. (T) No.6499 of 2025 with W.P. (T) No.6701 of 2025 with W.P. (T) No.6846 of 2025 with W.P. (T) No.7438 of 2025 with W.P (T) No. 432 of 2021 with W.P (T) No. 842 of 2021 With W.P (T) No. 1178 of 2021 With W.P (T) No. 4463 of 2021 With W.P. (T) No. 4510 of 2021 With W.P (T) No. 4518 of 2021 With W.P (T) No. 4520 of 2021 With W.P (T) No. 4545 of 2021 With W.P (T) No. 4575 of 2021 With W.P (T) No. 4608 of 2021 With W.P (T) No. 4609 of 2021 With W.P (T) No. 4632 of 2021 With W.P (T) No. 4652 of 2021 With W.P. (T) No. 4654 of 2021 With W.P.(T) No. 4677 of 2021 With W.P. (T) No. 4678 of 2021 With W.P.(T) No. 4683 of 2021 With W.P. (T) No. 4684 of 2021 With W.P.(T) No. 4685 of 2021 With W.P.(T) No. 4709 of

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CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioners: Mr. Sumeet Gadodia, Advocate
 Ms. Shruti Shekhar, Advocate
 Ms. Nidhi Lall, Advocate
 Ms. Sejal Agarwal, Advocate
 Mr. Nitin Kumar Pasari, Advocate

	Mr. Deepak Kumar Sinha, Advocate
	Ms. Amrita Sinha, Advocate
	Mr. Kanti Kumar Ojha, Advocate
	Mr. Anil Kumar Singh, Advocate
For the UOI:	Mr. Prashant Pallav, A.S.G.I.
	Mr. Prabhat Kumar Sinha, Sr. P.C.
	Ms. Bakshi Vibha, CGC
For the CGST:	Mr. Amit Kumar, Sr. S.C.
	Mr. P.A.S. Pati, Advocate
For the State:	Mr. Ashok Kumar Yadav, Sr. S.C.-I,
	Ms. Laxmi Murmu, G.P.-I
	Mr. Ratnesh Kumar, S.C.(L&C)-I
	Mr. Rahul Saboo, G.P.-II
	Mr. Rakesh Kumar Shahi, A.C. to S.C.(L&C)-I
	Mr. Yogesh Modi, A.C. to AAG-IA
	Mr. Sahbaj Akhtar, AC to AAG-III
	Mr. Navneet Toppo, A.C. to G.P.-I
	Mr. Ruchi Mukti, A.C. to AAG-IA
	Mr. Ashwini Bhushan, A.C. to Sr. S.C.-II
	Mr. Shubham Mishra, A.C. to S.C.(Mines)-II
For the BOI:	Mr. Amritansh Vats, Advocate
	Mrs. Oishi Das, Advocate
	Mr. Arpan M Ekka, Advocate

17/Dated: 15.07.2026

1. Learned counsel for the parties state that on the cause list, the matters from Serial Nos. 2 to 307 have been correctly marked as, “Service Tax” and “Goods and Service Tax” matters. However, they have not been segregated to indicate two different sets of matters.
2. So far as serial No. 293 i.e. W.P.(T). No. 278 of 2026 is concerned, the cause list indicates that it is a matter dealing with Mines and Minerals (Regulation and Development) Act, 1957. Mr. Nitin Kumar Pasari, learned counsel for the petitioner points out that in fact, this is a matter concerning “Goods and Services Tax Act”. Registry to accordingly take note of the same, correct the cause list on the next occasion and classify this matter in the batch concerning the “Goods and Service Tax Act” matters.

3. Accordingly, the Registry is directed to segregate the “Service Tax Act” matters into one batch and the “Goods and Service Tax Act” matters into another batch.
4. The learned counsel for the parties agree to give a short synopsis of their arguments in both the batches of matters. We would appreciate if one’s synopsis is given by either side concerning the two batches.
5. Upon such segregation, list the matters on 27th of July, 2026 for Orders/disposal (if possible).

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

July 15, 2026

VK/Nandini