



**Serial No.02**  
**Regular List**

**HIGH COURT OF MEGHALAYA**  
**AT SHILLONG**

MC[WP(C)]. No. 43 of 2026 in  
WP(C). No. 529 of 2025

Date of Decision: 23.06.2026

M/s. Zion Machines Ltd.  
Village – Anjok, Umptu Road, Byrnihat,  
Ri-Bhoi District, Meghalaya, Pin-793101.

...Applicant

-Versus-

1. Union of India,  
represented by the Secretary to the  
Government of India, Ministry of Finance,  
Department of Revenue,  
Parliament House, Room No. 128-A,  
North Block, New Delhi,  
110001, Contact No. 011 23092103,  
e-mail-rsev@nic.in
2. The Commissioner of Central Goods and  
Service Tax, Shillong, Crescence Building,  
4rd Floor, M.G.Road, Shillong 793001.  
Meghalaya, Contact No. 0364 2227363.
3. The Asstt. Commissioner of Central Goods  
and Service Tax, Shillong Division-I,  
2<sup>nd</sup> Floor, Meghalaya State Housing  
Financing Cooperative Society Ltd.,  
Nongrim Hills, Shillong, Pin – 793003,  
Meghalaya, e-mail- cexd0608@nic.in ,  
Contact No. 0364 2522927/2522969.
4. The Superintendent of Central Goods and  
Service Tax, Byrnihat Range – I,  
At – Romila Ropang House, Village-



Lum Nongrim, P.O- Byrnihat, Dist-Ri Bhoi,  
Pin-793101, Meghalaya,  
e-mail-byrnihatrangeone17@gmail.com  
Contact No. 03638 263002.

... Respondents

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**Coram:**

**Hon'ble Mr. Justice H. S. Thangkhiew, Judge**  
**Hon'ble Mr. Justice B. Bhattacharjee, Judge**

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**Appearance:**

For the Petitioner/Applicant(s) : Mr. R.S.Mishra, Adv.  
Ms. M.Dey, Adv.

For the Respondent(s) : Dr. N.Mozika, DSGI with  
Ms. C.Jala, Adv.

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| i)  | Whether approved for reporting in<br>Law journals etc: | Yes/No |
| ii) | Whether approved for publication<br>in press:          | Yes/No |
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**Per. H.S. Thangkhiew, Judge:**

**JUDGMENT AND ORDER (ORAL)**

1. Mr. R.S.Mishra, learned counsel for the applicant/petitioner submits that they will not be pressing the instant misc. case.
2. Accordingly, misc. case stands closed and disposed of.

**(B. Bhattacharjee)**  
**JUDGE**

**(H.S. Thangkhiew)**  
**JUDGE**

Meghalaya  
23.06.2026  
"Samantha PS"