



**Serial No. 01**  
**Regular List**

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

Review Pet. No. 6 of 2026

Date of Decision: 07.07.2026

M/s Jorabat Shillong Expressway Limited  
Through its authorized Representative  
Umjarasi, Nongthymmai, Nongpoh,  
Meghalaya-783102,  
GSTIN: 17AACCJ3827H1ZL

**... Review Petitioner(s)**

**Versus**

1. Union of India  
Through the Secretary,  
Ministry of Finance, Department of Revenue,  
North Block, Government of India,  
New Delhi-110001.
2. State of Meghalaya  
Through the Secretary,  
Finance Department, Government of Meghalaya  
Room No. 305, Additional Secretariat Building  
Shillong-793001.
3. The Central Board of Indirect Taxes and Customs,  
Ministry of Finance, Department of Revenue,  
North Block, New Delhi.
4. The Additional Director,  
Directorate General of Goods & Services Tax Intelligence,  
Shillong Regional Unit, 3<sup>rd</sup> Floor, Old Arunachal Pradesh  
Secretariat Building, Shillong-793001.
5. The Additional Commissioner of Central GST and Central Excise,  
Crecens Building, M.G. Road, Shillong-793001



6. Goods and Service Tax Council,  
Through its Chairperson,  
5<sup>th</sup> Floor, Tower II, Jeevan Bharti Building Janpath Road,  
Cannaught Place, New Delhi-110001.

7. The Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation and Stamps Department,  
Shillong. **... Respondent(s)**

---

**Coram:**

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

---

**Appearance:**

For the Review Petitioner(s) : Mr. Sujit Ghosh, Sr. Adv. with  
Mannat Waraich, Adv.  
Shrey Bhatt, Adv.  
Anshika Agarwal, Adv.

For the Respondent(s) : Dr. N. Mozika, DSGI with  
Ms. M. Myrchiang, Adv. (For R 1,3-6)  
Mr. N. Syngkon, GA with  
Mr. J.N. Rynjah, GA (For R 2&7)

---

i)	Whether approved for reporting in Law journals etc:	Yes/No
ii)	Whether approved for publication in press:	Yes/No

---

**Per. H.S. Thangkhiew, Judge:**

**JUDGMENT AND ORDER (ORAL)**

1. Heard Mr. S. Ghosh, learned Senior counsel assisted by Ms. A. Agarwal, learned counsel for the review petitioner.
2. Issue notice.



3. Dr. N. Mozika, learned DSGI assisted by Ms. M. Myrchiang, learned counsel is present on behalf of the respondents Nos. 1, 3 to 6, and Mr. N. Syngkon, learned GA is present and accepts notice on behalf of the respondents Nos. 2 & 7, so no further notice is required.

4. This is an application for review of the Judgment and Order dated 02.06.2026 passed by this Court in WP(C) No. 245 of 2024.

5. The ground set out in the review application is basically on the misinterpretation of the Judgments, which has been detailed on Ground-A of the application. Further ground set out is that certain prayers and substantive contentions and pleadings have not been dealt with, and that the Judgment of this Court has thus caused grave prejudice to the review petitioner. As such the review is prayed.

6. Mr. S. Ghosh, learned Senior counsel has also argued the matter on the manner of applicability of the said Judgments, which he submits has resulted in errors on the face of the record.



7. It appears on a bare perusal of the Review application that none of the 3 set standards for review namely; error apparent on the face of the record, new materials or any patent illegality have been made out, to warrant any review of the judgment.

8. Accordingly, the review application is not entertained, and the same is dismissed.

**(B. Bhattacharjee)**  
**Judge**

**(H.S. Thangkhiew)**  
**Judge**

Meghalaya  
07.07.2026  
"V. Lyndem AR-PS"