

GAHC010109402024



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

Case No. : WP(C)/2722/2024

RAJIB AGARWALA
SON OF DHANRAJ AGARWALA

REPRESENTING DM SERVICES PRIVATE LIMITED

HAVING THEIR BUSINESS AT GROUND FLOOR
GANPATI ENCLAVE

GS ROAD
ULUBARI
GUWAHATI- 781007

KAMRUP METROPOLITAN
ASSAM.

VERSUS

THE UNION OF INDIA AND 5 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

NORTH BLOCK
NEW DELHI- 110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM

FINANCE (TAXATION) DEPARTMENT

DISPUR
GUWAHATI- 781006
ASSAM.

3:THE PRINIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
GST BHAWAN
KEDAR ROAD
GUWAHATI- 781001.

4:THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE COMMISSIONERATE
GUWAHATI
GST BHAWAN
KEDAR ROAD
MACHKHOWA

GUWAHATI- 781001.

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5

PUSHP VIHAR
NEW DELHI- 110017.

6:THE CHAIRPERSON
GOODS AND SERVICE TAX COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING

JANPATH ROAD
CONNAUGHT PLACE

NEW DELHI- 110001.

For the Petitioner(s)	: Ms. P. Sharma, Advocate
For the Respondent(s)	: Mr. S. C. Keyal, SC, CGST
	: Mr. K. Jain, Advocate
	: Mr. B. Choudhury, Standing Counsel

**BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

ORDER

Date : 29.07.2026

List this matter again on 07.08.2026.

2. Interim order passed earlier stands extended till the next date.

JUDGE

Comparing Assistant