GAHC010048152017

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

Case No. : WP(C)/6999/2017

M/S. LOTUS INDUSTRIES and ANR.
A FIRM HAVING ITS OFFICE AND FACTORY AT MALINI BEEL INDUSTRIAL AREA
CHIRUKANDI
SILCHAR DIST. CACHAR- 788003
ASSAM REP. BY SRI NITESHJAIN
THE PROPRIETOR OF FIRM

2: SRI NITESH JAIN
S/O SRI ANIL KUMAR JAIN R/O 6E
MALINI BEEL INDUSTRIAL AREA
SILCHAR- 788003
ASSAM
VERSUS

THE UNION OF INDIA and 3 ORS.
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001.

2:THE COMMISSIONER OF CENTRAL EXCISE and SERVICE TAX

GUWAHATI
ASSAM -781005.
3:THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE and SERVICE TAX

CENTRAL EXCISE DIVISION
SILCHAR
ASSAM
- 793001.
4:THE ASSISTANT COMMISSIONER OF GST and CENTRAL EXCISE
COMMISSIONERATE

HQRS ADJ BHANGAGARH
GUWAHATI- 781005.

Advocate for : MS.N MECH
Advocate for : appearing for THE UNION OF INDIA and 3 ORS.

BEFORE
HON'BLE MR. JUSTICE KAUSHIK GOSWAMI
ORDER

16.05.2024

Heard Ms M L Gope, learned counsel for the petitioners. Also heard Mr S C Keyal, learned Senior Standing Counsel for the GST Department.

2. Mr S C Keyal, learned Senior Standing Counsel for the GST Department, fairly submits that the issue involved in this writ petition is squarely covered by the decision rendered by the Apex Court in the case of ***Union of India & Another –Vs- M/s VVF Limited and Another;*** reported in **(2020) 20 SCC 57.**

3. Ms M L Gope, learned counsel for the petitioner concedes to the submission made by the learned Senior Standing Counsel appearing on behalf of the GST Department.

4. In view of the aforesaid endorsements made by the learned counsels appearing for both the parties, this Court is of the considered view that the present writ petition can be disposed of in terms of the decision of the Apex Court in ***M/s VVF Limited (supra).***

5. Ordered accordingly.

6. Resultantly, the impugned order dated 22.06.2017, issued by the respondent No. 3, stands set aside and quashed and the respondents are at liberty tso proceed in accordance

with law in terms of the aforesaid decision of the Apex Court.

7. In view of the above observation, this writ petition stands disposed of.

JUDGE

Comparing Assistant