Serial No. 10
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C) No. 56 of 2025

Date of Decision: 02.12.2025

M/s Ishaan Technologies Pvt. Ltd.,
(A Private Limited Company incorporated under the
Companies Act, 156) having its Registered Office at
Raid Marwet, Hima Mylliem, Village-Amjok Byrnihat,
Ri-Bhoi District, Pin-793101, Meghalaya represented by its
Director Sri Tapan Guha Roy,
R/o Village-Amjok,
P.O. & P.S. Byrnihat, Dist-Ri-Bhoi,
Pin-793101, Meghalaya,
Contact No. +919830072078,
e-mail- tapangroy@yahoo.co.in **…. Petitioner(s)**

Versus

1. Union of India represented by
   The Secretary to the Government of India,
   Ministry of Finance, Department of Revenue,
   Room No. 66-A, North Block, New Delhi-110 001.

2. The Commissioner of Central Goods and Service Tax, Shillong
   Crescence Building, 3rd Floor, M.G. Road, Shillong, Pin-793001
   Meghalaya, Contact No. 0364-227363,
   e-mail ID cexshillong@nic.in

3. The Assistant Commissioner Central Goods and Service Tax,
   Central Excise, Shillong, Division-I, Crescence Building, 3rd Floor
   Shillong-793001.

4. The Commissioner (Appeals) CGST, Central Excise & Customs,
   Guwahati, 3rd Floor, GST Bhawan, Kedar Road, Machkhowa,
   Guwahati-781001. **… Respondent(s)**

Coram:

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

Appearance:

For the Petitioner(s) : Mr. D. Sahu, Adv. with
Ms. M. Gogoi, Adv.

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

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:

(ORAL)

1. Mr. D. Sahu, learned counsel for the petitioner prays that he may be allowed to withdraw the instant application, with a liberty to take recourse to alternate remedy available.

2. The prayer is allowed, and the matter stands closed on withdrawal with a liberty to the writ petitioner to approach the Tribunal, whereafter, the same shall be disposed of in accordance with law.

(B. Bhattacharjee)
Judge

(H.S. Thangkhiew)
Judge

Meghalaya
02.12.2025
"V. Lyndem PS"

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VALENTINO LYNDEM
Date: 2025.12.02 18:55:13 IST