



Serial No.09
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

Cont.Cas(C). No .6 of 2023

Date of Decision: 08.08.2025

1. The Commissioner of Central Goods & Service Tax and Central Excise,
Shillong, 2nd Floor, Crescens Building,
M.G.Road, Shillong – 793001,
East Khasi Hills District, Meghalaya.
2. Assistant Commissioner, Division-II,
Central Goods & Service Tax and Central Excise,
2nd Floor, Crescens Building,
M.G.Road, Shillong – 793001,
East Khasi Hills District, Meghalaya.
3. Deputy Commissioner, Division-II,
Central Goods & Service Tax and Central Excise,
2nd Floor, Crescens Building,
M.G.Road, Shillong – 793001,
East Khasi Hills District, Meghalaya.
4. Superintendent, Central Goods & Service Tax
and Central Excise, Khliehriat Range,
Shillong, Division-II, Old Borbon Cinema Complex,
New Hill, Jowai-793150, East Jaintia Hills,
Meghalaya.

...Petitioners

-Versus-

1. Shri. Adarsh Jhunhunwala,
Director, JUD Cements Ltd,
Hanumanbux, Umadutt,
G.S.Road, Police Bazar,
Shillong-793001.



2. Shri. Pratik Chaturvedi,
 Authorised signatory of JUD Cements Ltd,
 Son of Shri. Pawan Kumar Chaturvedi,
 Resident of House No. 2, Bye Lane No. 6,
 Shanti Path, Rukminigaon Kamrup (M),
 Guwahati-781022, Assam.

...Contemnors/Respondents

Coram:

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

Appearance:

For the Petitioner/Applicant(s) :	Dr. N.Mozika, DSGI with Ms. M.Myrchiang, Adv.
For the Respondent(s) :	Mr. K.Paul, Sr. Adv. with Mr. S.Chanda, Adv. Ms. R.Dutta, Adv. Ms. S.Khatun, Adv.

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| i) | Whether approved for reporting in
Law journals etc: | Yes/No |
| ii) | Whether approved for publication
in press: | Yes/No |
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JUDGMENT AND ORDER (ORAL)

1. When the matter is taken up, Mr. K.Paul, learned Sr. counsel assisted by Mr. S.Chanda, learned counsel on behalf of the respondents, has drawn the attention of this Court to an order dated 20-09-2023, passed in



MC[Cont.Cas(C).No.1 of 2023] in Cont. Cas (C). No. 1 of 2023, by a Division Bench of this Court, wherein it has been observed that ordinarily, contempt jurisdiction cannot be invoked to enforce payment, particularly against a private writ petitioner. However, it also has observed that the petitioner be entitled to enforce its claim against the respondent in accordance with law.

2. In view of this order of the Division Bench, the instant contempt is closed and disposed of.

3. Mr. K.Paul, learned Sr. counsel also submits that nothing survives in the instant matter, otherwise also, and no contempt is made out, as over ₹24 crores payment has already been made to the writ petitioners.

Judge