Serial No. 03
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

MC (WPC) No. 178 of 2025 in
WP(C) No. 245 of 2024

Date of Order: 16.10.2025

M/s Jorabat Shillong Expressway Limited through its
Authorised Representative, Umjarasi, Nongthymmai, Nongpoh
Meghalaya-783102, GSTIN: 17AACCJ3827H12L.

…. Petitioner(s)/Applicant(s)

Versus

1. Union of India through
   The Secretary, Ministry of Finance,
   Department of Revenue, North Block,
   Government of India, New Delhi-110001

2. The 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 of General of Goods & Services Taxe Intelligence,
   Shillong Regional Unit, 3rd Floor, Old Arunachal Pradesh
   Secretariat Building, Shillong-793001.

5. The Additional Commissioner of Central Goods and Services Tax, Shillong Commissionerate, Crecens Building, M.G. Road, Shillong-793001.

6. Goods and Service Tax Council through its Chairperson, 5th Floor, Tower II, Jeevan Bharti Building Janpath Road, Connaught Place, New Delhi-110001.

7. The Secretary to the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, Shillong.

Coram:

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

Appearance:

For the Petitioner(s)/Applicant(s): Mr. S. Ghosh, Sr. Adv. with
Ms. M. Waraich, Adv.
Ms. A. Agarwal, Adv.
Mr. Philemon Nongbri, Adv.
Mr. E. Lalsangluaia, Adv.

For the Respondent(s) : Dr. N. Mozika, DSGI with
Ms. M. Myrchiang, Adv. (For R 1,3&5)
Mr. N. Syngkon, GA with
Mr. J.N. Rynjah, GA (For R 2&7)

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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. An affidavit has been filed by State respondents indicating that the amount was recovered inadvertently, and that the same was unintentional on the part of the respondents.

2. A statement is made at Para-4 of the affidavit, which is reproduced hereinbelow: -

> ***"4. That the said deduction made by the enforcement branch being unintentional and for lack of knowledge about the court order, the same can now be reverted back to the applicant in case any such direction is given by this court."***

3. In view of the averments made in the affidavit, the respondents are directed to revert the amount to the applicant, within a period of 1(one) week, from the date of receipt of a copy of this order.

4. The Misc. Case stands disposed of.

(B. Bhattacharjee)
Judge

(H.S. Thangkhiew)
Judge

Meghalaya
16.10.2025
"V. Lyndem PS"

Signature Not Verified
Digitally signed by
VALENTINO LYNDEM
Date: 2025.10.16 17:05:20 IST