



Serial No.02
Supp. List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C). No. 703 of 2025

Date of Decision: 17.12.2025

Shri. Hoping Kurbah,
S/o Late J.Wardkhar.

... Petitioner(s)/Appellant(s)

-Versus-

1. The Commissioner
Central Goods and Services Tax
Crescens Building, M.G.Road,
Shillong-793 001.
2. The Additional Commissioner
(Appeals), CGST, Central Excise &
Customs, 3rd Floor, GST Bhawan,
Kedar, Machkhowa, Guwahati-781 001.
3. The Superintendent
CGST Nongpoh Range,
Shillong Division-I, Ri-Bhoi District,
Meghalaya.
4. Assistant Commissioner (Anti-
Evasion Office of the Commissioner
of CGST, Crescens Building,
M.G.Road, Shillong – 793 001.
5. The Superintendent (Anti-Evasion Unit)
Office of the Commissioner of CGST,
Crescens Building, M.G.Road,
Shillong – 793 001.

... Opp. Party/Respondent(s)



Coram:

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

Appearance:

For the Petitioner/Applicant(s) : Mr. S.Panthi, Adv.
 Mr. S.Thapa, Adv.

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

i)	Whether approved for reporting in Law journals etc:	Yes/No
ii)	Whether approved for publication in press:	Yes/No

JUDGMENT AND ORDER (ORAL)

Per. H.S. Thangkhiew, Judge:

1. Heard Mr. S.Panthi, learned counsel for the petitioner.
2. Issue notice.
3. Dr. N.Mozika, learned DSGI assisted by Ms. C.Jala, learned counsel is present and accepts notice on behalf of all the respondents, as such, no further notice is called for.
4. At the outset, Mr. S.Panthi, learned counsel for the petitioner prays that he may be allowed to withdraw the instant writ application with liberty to approach the Appellate Tribunal, as Section 112(b) of the CGST Act provides for appeals to the Appellate Tribunal against the order in appeal.



5. Learned counsel for the petitioner is permitted to withdraw this instant application to prefer the statutory appeal.
6. Matter accordingly stands closed and disposed of on withdrawal.

(B. Bhattacharjee)
JUDGE

(H.S. Thangkhiew)
JUDGE