Serial No.08
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

WP(C). No. 529 of 2025

Date of Decision: 18.08.2026

M/s. Zion Machines Ltd.
A Limited Company incorporated under the
Companies Act, 1956, having its Registered
Office and Factory premises at Village –Amjok,
Umtru Road, Byrnihat, Ri-Bhoi District, Pin-793101,
Meghalaya, represented by its Director
Sri Tapan Guha Roy, resident of 10/4, Panchanantala
Road, Kolkata – 700041, West Bengal,
Pin-793101, Meghalaya Contact No. +91 9830072078,
e-mail-tapangroy@yahoo.co.in.

…Petitioner

-Versus-

1. Union of India,
Represented by the Secretary to the
Government of India, Ministry of Finance,
Department of Revenue, Parliament House,
Room No. 128-A, North Block,
New Delhi – 110 001, Contact No. 011-23092103,
e-mail – rsecy@nic.in.

2. The Commissioner of Central Goods and
Service Tax, Shillong: Crescence Building,
3rd Floor, M.G.Road, Shillong, 793001,
Meghalaya, Contact No. 0364-2227363, e-mail ID -

3. The Assistant Commissioner, Central Goods and
Service Tax, Central Excise, Shillong, Division-I,
2nd Floor, Meghalaya State Housing Financing
Cooperate Society Ltd., Nongrim Hills,

Shillong, Pin-793003, Meghalaya,
e-mail ID-cexd0608@nic.in,
Contact No. 0364-2522927/2522969.

4. The Superintendent, Byrnihat Range-I,
CGST, At-Romila Ropang House,
Village – Lum Nongrime, P.O.Byrnihat,
Dist – Ri-Bhoi, Pin – 793101, Meghalaya.
Contact No. 03638-263002,
e-mail-byrnihatrangeone17@gmail.com.

… Respondents

Coram:

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

Appearance:

For the Petitioner/Applicant(s) : Mr. D.Sahu, Adv.
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:

JUDGMENT AND ORDER (ORAL)

1. Mr. D.Sahu, learned counsel for the petitioner, today prays that he may be allowed to withdraw the instant writ petition due to technical defects that this apparent, however, with liberty to file afresh.

2. The same is not objected to by Dr. N.Mozika, learned DSGI assisted by Ms. M.Myrchiang, learned counsel for the respondents.

3. Accordingly, matter stands closed and disposed of on withdrawal, however, with liberty granted as prayed.

(B. Bhattacharjee)
JUDGE

(H.S. Thangkhiew)
JUDGE

Signature Not Verified
Digitally signed by SAMANTHA ANNA LIYA RYNJAH
Date: 2026.08.18 17:40:46 IST