GAHC010190042026

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/4834/2026

M/S MMTC-PAMP INDIA PRIVATE LIMITED AND ANR
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SH. AKHIL BANSAL, ADDRESS OF PRINCIPAL PLACE OF BUSINESS- GROUND FLOOR PALTAN BAZAR, GS ROAD, MANIPURI BASTI, NEAR LP SCHOOL, GUWAHATI, KAMRUP (M), ASSAM, 781008

2: AKHIL BANSAL
HEAD OF TAXATION AT M/S MMTC-PAMP INDIA PRIVATE LIMITED
ADDRESS 592/K/3/2A
NAKUL GALI
VISHWAS NAGAR
NORTH EAST DELHI
11003

VERSUS

COMMISSIONER OF TAXES AND 6 ORS
ASSAM, GOODS AND SERVICES TAX, DEPARTMENT OF FINANCE ANND TAXATION, KAR BHAWAN, GS ROAD, DISPUR, GHY 781006

2:ADDITIONAL COMMISSIONER OF STATE TAX
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GUWAHATI-D
ASSAM
NEW KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

3:ASSISTANT COMMISSIONER OF STATE TAXES
(OFFICER MENTIONED AT S. NO. 1 OF THE AUTHORIZATION FOR SEARCH DATED 19 08 2026)
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GUWAHATI-D

ASSAM
NEW KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

4:ASSISTANT COMMISSIONER OF STATE TAXES
(OFFICER MENTIONED AT S. NO. 2 OF THE AUTHORIZATION FOR SEARCH DATED 19 08 2026)
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GUWAHATI-D
ASSAM
NEW KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

5:ASSISTANT COMMISSIONER OF STATE TAXES
(OFFICER MENTIONED AT S. NO. 3 OF THE AUTHORIZATION FOR SEARCH DATED 19 08 2026)
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GUWAHATI-D
ASSAM
NEW KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

6:SUPERINTENDENT OF STATE TAXES
(OFFICER MENTIONED AT S. NO. 4 OF THE AUTHORIZATION FOR SEARCH DATED 19 08 2026)
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GUWAHATI-D
ASSAM
NEW KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

7:THE PRINCIPAL CHIEF COMMISSIONER
CGST AND CENTRAL EXCISE AND SERVICE TAX
GST BHAWAN
MACHKHOWA
KEDAR ROAD
GUWAHATI- 78100

Advocate for the Petitioner : MR H BETALA, P AGARWAL,P MOHESWARI,MR. ADARSH KR. JAIN

Advocate for the Respondent : SC, FINANCE AND TAXATION, SC, GST

Linked Case : I.A.(Civil)/3603/2026

M/S MMTC PAMP INDIA PRIVATE LIMITED AND ANR.
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SH AKHIL BANSAL

ADDRESS OF PRINCIPAL PLACE OF BUSINESS AT GROUND FLOOR
PALTAN BAZAR
GS ROAD
MANIPURI BASTI
NEAR LP SCHOOL
GHY 781008
KAMRUP M
ASSAM

2: SHRI AKHIL BANSAL
HEAD OF TAXATION AT MS MMTC PAMP INDIA PRIVATE LIMITED
592 K 3 2A
NAKUL GALI
VISHWAS NAGAR
NORTH EAST DELHI 110032
VERSUS

COMMISSIONER OF TAXES
ASSAM AND ORS.
GOODS AND SERVICE TAX DEPARTMENT OF FINANCE AND TAXATION
KAR BHAWAN
GS ROAD
DISPUR
GHY 781006

2:ADDITIONAL COMMISSIONER OF STATE TAX
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GUWAHATI D
ASSAM
NEW KAR BHAWAN
GS ROAD
DISPUR
GHY 781006

3:ASSISTANT COMMISSIONER OF STATE TAXES
OFFICER MENTIONED AT S NO 1 OF THE AUTHORIZATION FOR SEARCH

DASTED 19 08 2026
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GHY D
ASSAM
NEW KAR BHAWAN
GS ROAD
DISPUR
GHY 781006

4:ASSISTANT COMMISSIONER OF STATE TAXES
OFFICER MENTIONED AT S NO 2 OF THE AUTHORIZATION FOR SEARCH
DASTED 19 08 2026
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GHY D
ASSAM
NEW KAR BHAWAN
GS ROAD
DISPUR
GHY 781006

5:ASSISTANT COMMISSIONER OF STATE TAXES
OFFICER MENTIONED AT S NO 3 OF THE AUTHORIZATION FOR SEARCH
DASTED 19 08 2026
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GHY D
ASSAM
NEW KAR BHAWAN
GS ROAD
DISPUR
GHY 781006

6:SUPERINTENDENT OF STATE TAXES
OFFICER MENTIONED AT S NO 4 OF THE AUTHORIZATION FOR SEARCH
DASTED 19 08 2026
OFFICE OF THE ADDITIONAL COMMISSIONER OF STATE TAX
GHY D
ASSAM
NEW KAR BHAWAN
GS ROAD
DISPUR
GHY 781006

7:THE PRINCIPAL CHIEF COMMISSIONER
CGST AND CENTRAL EXCISE AND SERVICE TAX
GST BHAWAN
MACHKHOWA
KEDAR ROAD
GHY 781001

Advocate for the applicant(s): Mr. H Betala

Advocate for the respondent(s): Mr. B Gogoi, Addl. AG, Assam
Standing Counsel, Finance
Mr. H Baruah
Mr. SC Keyal, Senior Counsel
Standing Counsel, GST
Mr. K Jain

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

ORDER

13.10.2026

Heard Mr. H Betala, the learned counsel appearing on behalf of the applicant. Also heard Mr. B Gogoi, the learned Standing Counsel, Finance and Taxation Department, who appears on behalf of respondent Nos.1 to 6 and Mr. SC Keyal, the learned Senior Counsel as well as Standing Counsel, GST assisted by Mr. K Jain, the learned counsel appears on behalf of the respondent No.7.

2. The present application has been filed for seeking leave of this Court to insert various pleadings as well as reliefs, as would be seen from a perusal of paragraph Nos. 7, 8, and 9 of the present application.

3. This Court duly takes note of that the amendments which have been sought for are in respect to the same search and seizure which is impugned in the accompanying writ petition, and further better particulars and subsequent events have been brought in. These subsequent events have a direct nexus with the controversy in the accompanying writ petition. The amendments also include various other reliefs to be inserted.

4. It is the opinion of this Court that these amendments would be necessary for a proper adjudication of the writ petition.

5. Accordingly, this Court, therefore, allows the instant application, thereby permitting the applicant/petitioner to amend the accompanying writ petition in terms with the amendments sought for at paragraph Nos.7, 8, and 9 of the present application.

5. The petitioner is directed to file the amended consolidated writ petition on or before 06.11.2026.

6. Interlocutory application accordingly stands disposed of.

JUDGE

Comparing Assistant