GAHC010198662023

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

Case No. : I.A.(Civil)/3912/2026

M/S. RANA CONSTRUCTION AND ENGINEERS PVT LTD
SURAJ COMPLEX
ULUBARI CHARIALI
KAMRUP METRO
GUWAHATI 781007
ASSAM
REPRESENTED BY ONE OF ITS DIRECTORS
RANA ZAMAN
AGED ABOUT 54 YEARS
S/O ALHAZ RAHMAN ALI
RESIDENT OF HOUSE NO. 62
RAHMAN MANSION
SOUTH SARANIA
P.O. ULUBARI
DISTRICT KAMRUP (M)
ASSAM.

2: MS RANA CONSTRUCTION AND ENGINEERS PVT LTD
SURAJ COMPLEX
ULUBARI CHARIALI
KAMRUP METRO
GUWAHATI 781007
ASSAM
REPRESENTED BY ONE OF ITS DIRECTORS
RANA ZAMAN
AGED ABOUT 54 YEARS
S/O ALHAZ RAHMAN ALI
RESIDENT OF HOUSE NO. 62
RAHMAN MANSION
SOUTH SARANIA
P.O. ULUBARI
DISTRICT KAM
VERSUS

THE STATE OF ASSAM AND 5 ORS.
REPRESENTED BY THE COMMISSIONER AND SPECIAL SECRETARY TO THE GOVERNMENT OF ASSAM
DISPUR
GUWAHATI 781006

2:THE CHIEF ENGINEER
PWD
ROADS
ASSAM
CHANDMARI
GUWAHATI 781003

3:THE EXECUTIVE ENGINEER
PWD
DISPUR TERRITORIAL ROAD DIVISION
GUWAHATI 781021.

4:THE COMMISSIONER OF TAXES
ASSAM
KAR BHAWAN
GANESHGURI
GUWAHATI 781006.

5:THE COMMISSIONER
CGST
CENTRAL TAX COMMISSIONERATE
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI 781001

6:THE JOINT DIRECTOR
DIRECTORATE GENERAL OF GOODS AND SERVICE TAX INTELLIGENCE
GUWAHATI ZONAL UNIT
RUPKONWAR JYOTI PRASAD AGARWALLA ROAD
P.O. PANJABARI
GUWAHATI 781037

Advocate for : MD S HOQUE
Advocate for : GA
ASSAM appearing for THE STATE OF ASSAM AND 5 ORS.

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 25.11.2026

Heard Mr. S. Hoque, learned counsel for the applicant-writ petitioner.

2. This interlocutory application is filed seeking impleadment of the following authorities :

[i] The Commissioner, CGST,
Central Tax Commissionerate, GST Bhawan,
Kedar Road, Machkhowa, Guwahati-781001' and

[ii] The Joint Director, Directorate General of Goods
and Service Tax Intelligence, Guwahati Zonal Unit,
Rupkonwar Jyoti Prasad Agarwalla Road, P.O. Panjabari,
Guwahati – 781037'.

as party-respondent no. 5 and party-respondent no. 6 respectively in the accompanying writ petition, W.P.[C] no. 5292/2023.

3. It is averred that the subject-matter of the writ petition pertains to refund of excess amount of GST and for adjudication of the issues involved in the accompanying writ petition, the presence of the afore-mentioned authorities are necessary.

4. The learned counsel for the opposite parties-respondents are found absent today on call.

5. Having gone through the statements and averments made in the

interlocutory application and considering the issue involved in the accompanying writ petition, it appears that the afore-mentioned authorities would be necessary parties for adjudication of the issues involved in the accompanying writ petition. Therefore, the instant interlocutory application seeking impleadment of the afore-mentioned authorities as party-respondent no. 5 and party-respondent no. 6 is allowed.

6. The learned counsel for the applicant-writ petitioner shall file an amended Cause-Title in terms of the Notification no. 79 dated 19.06.2023 before the Registry for impleadment of the afore-stated authorities as party-respondent no. 5 and party-respondent no. 6 within 3 [three] working days from today. On filing of such amended Cause-Title, the Registry is to carry out necessary correction in the Cause-Title of the writ petition as well as in the CIS.

7. Upon completion of formalities, the accompanying writ petition is to be listed on 11.12.2026 reflecting the name of learned Standing Counsel, CGST in the respondents' side in the Cause-List.

JUDGE

Comparing Assistant