

GAHC010023902025



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

**Case No. : I.A.(Civil)/842/2025**

PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX AND  
CENTRAL EXCISE DIBRUGARH MILAN NAGAR F LANE PO CR BUILDING  
DIBRUGARH 786003

VERSUS

M/S NUMAL SAIKIA  
BANIPUR BYE LANE 11 PO BANIPUR VIA  
CR BUILDING DIBRUGARH ASSAM 786003

For the Applicant/Appellant(s) : Mr. K. Jain, Advocate.

For the Respondent(s) : Mr. S. Mitra, Advocate.

**– B E F O R E –**

**HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR**  
**HON'BLE MR. JUSTICE MICHAEL ZOTHANKHUMA**

**23.07.2025**

*(Ashutosh Kumar, CJ)*

We have heard Mr. K. Jain, learned Advocate for the applicant/appellant and Mr. S. Mitra, learned Advocate for the respondent on the issue of condonation of delay of 265 days in preferring the connected appeal against the order dated 11.08.2022 passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Kolkata in Service Tax Appeal No.75969/2021.

The respondent has seriously opposed the condonation of delay on the ground that the only reason assigned in the application is the governmental

delay in preferring the appeal. Even otherwise, the learned counsel for the respondent submits that there was no pre-show cause notice consultation, which is mandatory before saddling a party with taxes for works contract services, which, in the case of the respondent, is non-existent as the works contract services offered for Government Organization is exempted from taxation.

However, for the reasons stated in the application, the prayer for condonation of delay is allowed. The delay is condoned. The Interlocutory Application stands allowed to the extent indicated above.

Registry to register the appeal and list the same on **20.08.2025** under the appropriate heading.

**JUDGE**

**CHIEF JUSTICE**

**Comparing Assistant**