



HIGH COURT OF SIKKIM
Record of Proceedings

WP(C) No.36 of 2025

TITAN COMPANY LIMITED
VERSUS
THE UNION OF INDIA AND OTHERS
PETITIONER
RESPONDENTS

Date: 30.07.2025
CORAM :
THE HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE

For Petitioner Mr. Ramamurthy S., Advocate (*through VC*).
 Mr. Sahil Gurung, Advocate.
For Respondents
R-1, 3 to 5 Ms. Sangita Pradhan, Deputy Solicitor General of India.

R-2 Ms. Pema Bhutia, Assistant Government Advocate.

ORDER

The Petitioner has filed I.A. No.03 of 2025 seeking to place Order dated 22-07-2025, by which the Assistant Commissioner, Central Goods and Service Tax, Gangtok Division, has dropped the Demand Notice dated 20-06-2025.

I.A. No.04 of 2025 filed by Respondent No.5 is the same document.

Learned Counsel for the Petitioner and Learned Deputy Solicitor General submit that the matter is now rendered infructuous in view of the said Order of the Assistant Commissioner, dated 22-07-2025, which reads as follows;

"ORDER

I order to drop the Demand Note issued under No.17/Demand Note/Budgetary Support/Titan/Gtk-Div/2025-26 Date:20/06/2025 to M/s TITAN COMPANY LIMITED [GSTIN – 11AAACT5131A2Z9] & Unique ID: UNQSBS11AAACT5131A2Z90001, in terms of the DPIIT clarification letter issued under No. P-66023/3/2025-GSTSS dated 10/07/2025 and the CBIC clarification issued under Letter No. CBIC-110267/107/2023-CX. VIII SECTION-CBEC dated 18/07/2025.
....."

In view of the said circumstances and on consideration of the Order and the joint submissions of Learned opposing Counsel in this context, the Writ Petition stands disposed of as infructuous.

Pending applications, if any, also stand disposed of.

Judge
30.07.2025