HIGH COURT OF SIKKIM: GANGTOK

Record of Proceedings

IA No. 01/2025 IN Tax App. No.117/2025 (Filing No.)

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE

APPLICANT /APPELLANT (S)

VERSUS

M/S INTAS PHARMA LTD.

RESPONDENT (S)

For Applicant/Appellant:

Ms. Sangita Pradhan, Deputy Solicitor General of

India with Ms. Sittal Balmiki, Advocate.

For Respondent :

Ms. Gita Bista, Advocate.

Date: 28/10/2025

CORAM:

HON'BLE MR. JUSTICE BISWANATH SOMADDER, CHIEF JUSTICE

HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE

ORDER: (per the Hon'ble, the Chief Justice)

On the prayer of the learned Deputy Solicitor General of India, the application under section 5 of the Limitation Act, 1963, stands dismissed as withdrawn with liberty to file afresh based on the observations made by this Court during the course of hearing.

(Meenakshi Madan Rai) Judge

(Biswanath Somadder) **Chief Justice**

jk/sl/ami