

HIGH COURT OF SIKKIM : GANGTOK
Record of Proceedings

IA No. 01/2025
IN
Tax App. No.118/2025 (Filing No.)

COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX AND CENTRAL EXCISE,
SILIGURI COMMISSIONERATE

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)

Having heard the learned Advocates for the parties and upon perusing the instant application under section 5 of the Limitation Act, 1963, it appears that the applicant has simply not heeded to the observations made by this Court in its order dated 04th September, 2025, while it dismissed the earlier section 5 application with cost assessed at Rs.3,000/- (Rupees three thousand only), which was directed to be paid by the deponent out of his own pocket to the Sikkim State Legal Services Authority within a period of 10 (ten) days from that date.

In that order dated 04th September, 2025, this Court had categorically observed that if the impugned order, which was passed on 21st November, 2024, had been duly uploaded in the official website of the learned Tribunal, it would have entered public domain and was not required to be physically received by the applicant/appellant. Computation of delay would then have to be made accordingly.

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The above observation made by this Court has not been reflected anywhere in the present application. As such, on this ground alone, this application is liable to be dismissed and stands accordingly dismissed.

The applicant/appellant is at liberty to file a fresh section 5 application which shall be connected to Tax. App. No. 118/2025 (Filing No.) and this application shall be taken up for consideration on 04th November, 2025.

(Meenakshi Madan Rai)
Judge

(Biswanath Somadder)
Chief Justice

jk/sl/ami