GAHC010224662025

2026:GAU-AS:15835

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

Case No. : WP(C)/906/2026

M/S HINDUSTAN COCA-COLA BEVERAGES PVT. LTD.
PLOT NO. 60, WITH ITS PRINCIPAL EASTERN ZONAL OFFICE AT
INDUSTRIAL ESTATE, KHURDA, ODISHA-752055.

VERSUS

THE COMMISSIONER, CGST AND CX, DIBRUGARH AND ANR
DIBRUGARH COMMISSIONERATE, MILAN NAGAR F-LANE, P.O. C.R.
BUILDING, DIBRUGARH-786003.

2:THE UNION OF INDIA
THROUGH THE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI-110001

For the Petitioner (s) : Mr. A. Chakraborty, Advocate

For the Respondent(s) : Mr. S. C. Keyal, SC. GST
MS. N. Kakati, Advocate

BEFORE
HON'BLE MR. JUSTICE DEVASHIS BARUAH
O R D E R

15.10.2026

Heard Mr. A. Chakraborty, the learned counsel appearing on behalf of the Petitioner. Mr. S. C. Keyal, the learned Senior Counsel as well as the Standing Counsel CGST assisted by Ms. N. Kakati, the learned counsel appears on behalf of the CGST Department.

2. Pursuant to the order passed by this Court on 30.09.2026, the Petitioner appeared before the Commissioner of CGST and Central Excise, Dibrugarh, on 09.10.2026. In pursuance thereof, an order was passed on 14.10.2026 whereby all charges framed in the Show Cause Notices issued under (i) C.No.V (15)13/Demand/ACJ/2003/13168 dated 07.06.2007 for the period July 1999 to Nov 2002, (ii) C.No.V (15)27/ADJ/COMMR/DIB/07 dated 07.06.2007 for the period Dec 2002 to October 2006 & (iii) C.No.V (15)29/ADJ/CE/COMMR/DIB/08 dated 20.03.2009 for the period Nov 2006 to June 2008 under Section 11A(10) of the Central Excise Act, 1944, as amended were dropped.

3. The operative portion of the order dated 14.10.2023 being

relevant is reproduced herein under:-

ORDER

In view of the detailed findings recorded above, I drop all the charges framed in the SCNs issued under (i) C.No.V(15)13/Demand/ACJ/2003/13168 dated 07.06.2007 for the period July 1999 to Nov 2002, (ii) C.No.V (15)27/ADJ/COMMR/DIB/07 dated 07.06.2007 for the period Dec 2002 to October 2006 & (iii) C.No.V(15)29/ADJ/CE/COMMR/DIB/08 dated 20.03.2009 for the period Nov 2006 to June 2008 under Section 11A(10) of the Central Excise Act, 1944, as amended."

4. The said order is also made a part of the record and marked with the letter "X".

5. Accordingly, nothing further survives in the instant proceedings for which the writ petition stands closed.

6. Interim order, if any, stands vacated.

JUDGE

Comparing Assistant