

**IN THE HIGH COURT OF SIKKIM
CIVIL EXTRA ORDINARY JURISDICTION**

W. P. (C) No.

40

OF

2015

1. M/s Summit Online Trade Solutions Pvt. Ltd.,
A company registered under the Companies Act,
Through its Director Mr. Naresh Mangal
Baluwakhani,
Gangtok, East Sikkim.
2. Mr. Naresh Mangal, Director,
Summit Online Trade Solutions Pvt. Ltd.
A company registered under the Companies Act.
Baluwakhani,
Gangtok, East Sikkim.
3. Mr. Prem Kishore Parashar, Office In - Charge,
Summit Online Trade Solutions Pvt. Ltd.
A company registered under the Companies Act,
Baluwakhani,
Gangtok, East Sikkim. ----- Petitioners.

-VERSUS-

1. Union of India,
Through Secretary,
Ministry of Finance, Department of Revenue,
North Block, New Delhi.
2. Superintendent of Central Excise & Service Tax,
Gangtok Range, Government of India,
Jeewan Thing Marg,
Gangtok, East Sikkim, Sikkim - 737 101.
3. Commissioner,
Central Excise and Service Tax,
Government of India,
Gangtok Division,
Siliguri Commissionerate,
C. R. Building,
Hakimpara, Siliguri,
District Darjeeling (W. B).
4. State of Sikkim,
Through the Secretary,
Finance, Revenue & Expenditure Department,
Government of Sikkim,
Tashiling Secretariat,
Gangtok, East Sikkim. ----- Respondents.

PETITIONER
ADVOCATE (S)
FOR -----

Mr. Surajit Dutta, Ms. Binita Chhetri and Ms. Aruna
Chhetri.

RESPONDENT
ADVOCATE (S)
FOR -----

Mr. J. B. Pradhan, Addl. Advocate General, Mr. S. K. Chhetri
and Ms. Pollin Rai, Asslt. Govt. Advocates.

Case No.....

Serial No.	Date	Order (s) with Signature (s)
1	2	3
04.	21.09.15 (Sinha, CJ)	W.P.(C) No. 40/2015 M/s Sumit Online Trade Solutions Pvt. Ltd. & Ors. vs. Union of India & Ors. BEFORE HON'BLE THE CHIEF JUSTICE MR. JUSTICE S. K. SINHA HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE Present: Ms. Binita Chhetri, Advocate for the Petitioners. Mr. Jigme P. Bhutia, Advocates for Respondents 1, 2 and 3. Mr. J.B. Prahdn, Addl. Advocate General with Mr. S.K. Chettri, Asstt. Govt. Advocate for Respondent No. 4. Rejoinder has been filed. On due consideration, the Petition is admitted for hearing. List for final hearing along with W.P.(C) No. 39/2015 on 29.09.2015.  Judge 21.09.2015  Chief Justice 21.09.2015

at/jk

Index : Yes / No
Internet : Yes / No

**IN THE HIGH COURT OF SIKKIM
CIVIL EXTRA ORDINARY JURISDICTION**

C.M. Appl. No. 165
(In W.P.(C) No. 40 of 2015)

of 2015

1. M/s Summit Online Trade Solutions Pvt. Ltd.,
A company registered under the Companies Act,
Through its Director Mr. Naresh Mangal
Baluwakhani,
Gangtok, East Sikkim.
2. Mr. Naresh Mangal, Director,
Summit Online Trade Solutions Pvt. Ltd.
A company registered under the Companies Act,
Baluwakhani,
Gangtok, East Sikkim.
3. Mr. Prem Kishore Parashar, Office In - Charge,
Summit Online Trade Solutions Pvt. Ltd.
A company registered under the Companies Act,
Baluwakhani,
Gangtok, East Sikkim. ----- Petitioners.

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Through Secretary,
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District Darjeeling (W. B).
4. State of Sikkim,
Through the Secretary,
Finance, Revenue & Expenditure Department,
Government of Sikkim,
Tashiling Secretariat,
Gangtok, East Sikkim. ----- Respondents.

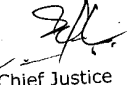
PETITIONER
ADVOCATE (S)

FOR ----- Mr. Surajit Dutta, Ms. Binita Chhetri and Ms. Aruna Chhetri.

RESPONDENT
ADVOCATE (S)

FOR ----- Mr. J. B. Pradhan, Addl. Advocate General, Mr. S. K. Chettri and Ms. Pollin Rai, Asstt. Govt. Advocates.

Case No.....

Serial No.	Date	Order (s) with Signature (s)
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04.	21.09.15 (Sinha, CJ)	CMA No. 165/2015 in W.P.(C) No. 40/2015 M/s Sumit Online Trade Solutions Pvt. Ltd. & Ors. vs. Union of India & Ors. BEFORE HON'BLE THE CHIEF JUSTICE MR. JUSTICE S. K. SINHA HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE Present: Ms. Binita Chhetri, Advocate for the Petitioners. Mr. Jigme P. Bhutia, Advocates for Respondents 1, 2 and 3. Mr. J.B. Prahdn, Addl. Advocate General with Mr. S.K. Chettri, Asstt. Govt. Advocate for Respondent No. 4. List along with W.P.(C) No. 40/2015 on 29.09.2015.  Judge 21.09.2015  Chief Justice 21.09.2015

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