

**HIGH COURT OF SIKKIM**

Record of proceedings

**W.P. (C) No.40 of 2021**

EASTERN EXPORT SAFETY PRODUCTS PRIVATE LIMITED  
& ANR.

.... PETITIONERS

VERSUS

THE ASSESSING AUTHORITY, COMMERCIAL TAXES  
DIVISION & ORS.

.... RESPONDENTS

Date: 07.03.2024

CORAM

**HON'BLE MR. JUSTICE BHASKAR RAJ PRADHAN, J.**

For Petitioners : Mr. Billwadal Bhattacharya, Advocate.  
Mr. Pritam Roy, Advocate.  
Mr. K. T. Tamang, Advocate.

For Respondents: Mr. Zangpo Sherpa, Additional Advocate General.  
Mr. Sujan Sunwar, Assistant Government  
Advocate.  
Mr. Mohan Sharma, Advocate.  
Mr. Bikash Subba, Legal Retainer.

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On the request of the learned counsel for the petitioners, list  
this matter for hearing on 26.04.2024.

**Judge**