

HIGH COURT OF SIKKIM
Record of Proceedings

WP(C) No.43 of 2025

M/S ZUVENTUS HEALTHCARE LIMITED

PETITIONER

VERSUS

UNION OF INDIA AND OTHERS

RESPONDENTS

Date: 11.08.2025

CORAM : THE HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE

For Petitioner Mr. Gautam Chugh, Advocate (*through VC*).
Ms. Gita Bista, Advocate.

For Respondents Ms. Sangita Pradhan, Deputy Solicitor General of India.

ORDER

Heard Learned Counsel for the Petitioner. The Petitioner is aggrieved by the Order of the Assistant Commissioner, Central Goods and Service Tax, Gangtok Division, dated 28-04-2025, vide which the budgetary support claim of the Petitioner was rejected for the quarter July, 2023 to September, 2023, as being inadmissible, having been filed with a delay of 107 days' in violation of Paragraph 7.1 of the Department of Industrial Policy & Promotion (DIPP), (now DPIIT - Department for Promotion of Industry and Internal Trade) Notification dated 05-10-2017.

Issue Notice to the Respondents.

Respondents are present on advance Notice through the Learned Deputy Solicitor General. Learned Counsel waives formal Notice and has also brought to the notice of this Court that although the Order of the said authority has been challenged, however Article 227 of the Constitution of India has not been invoked.

Let the Petitioner take necessary steps in this context.

List on 28-10-2025.

In the interregnum, Counter-Affidavit be filed within four weeks', Rejoinder thereto two weeks' thereafter.

Judge
11.08.2025