

**HIGH COURT OF SIKKIM**  
**Record of Proceedings**

**WP(C) No.45 of 2025**

M/S SICPA INDIA PRIVATE LIMITED

PETITIONER

VERSUS

THE ASSISTANT COMMISSIONER OF CGST  
AND CX, GANGTOK DIVISION, SILIGURI  
COMMISSIONERATE AND OTHERS

RESPONDENTS

**Date: 11.08.2025**

CORAM :

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

For Petitioner     Mr. Ankit Kanodia, Advocate (*through VC*).  
                                 Mr. Passang Tshering Bhutia, Advocate.

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

**ORDER**

Heard Learned Counsel for the Petitioner, who is aggrieved by the impugned Order dated 17-07-2025, of the Assistant Commissioner (Adj), Central Goods and Service Tax, Siliguri Commissionerate, vide which it has been observed as follows;

"....."

In this connection, the order/observation of the Commissioner of CGST Siliguri Commissionerate is reproduced below:-

*"The hearing was attended by the CA of taxpayer alongwith authorised representative of the taxpayer. I have examined the case record, issued (sic.) involved and the provisions of Section 54(11) of the CGST Act 2017. I find that Department has preferred an appeal against the order of single bench of the Hon'ble High Court, Sikkim. I find that sanctioning of refund at this juncture will be adverse to the revenue interest. In view of, I order to withhold the refund claim of the party, till the department appeal is disposed by the Division bench of the Hon'ble High Court, Sikkim."*

"....."

It is submitted by Learned Counsel for the Petitioner that the power given under Section 54(11) of the Central Goods and Service Tax, 2017, is limited to the details of the provision. An Appeal has been filed by the Respondents herein challenging the Judgment of this Court before the Division Bench of this High Court, with the object of delaying the matter and not making payment as ordered by this Court in WP(C) No.54 of 2023 (*SICPA India Private Limited and Another vs. Union of India and Others*).

Issue Notice to the Respondents.

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Learned Deputy Solicitor General is present for the Respondents on advance Notice and waives formal Notice. Learned Counsel submits that the Appeal filed before the Division Bench of this Court is fixed on 22-08-2025. She seeks some time to file return.

List on 09-10-2025.

In the meanwhile, Counter-Affidavit be within two weeks and Rejoinder thereto two weeks thereafter.

**Judge**  
11.08.2025

ds/sdl