



Court No.3.

**HIGH COURT OF SIKKIM**  
Record of proceedings

**W.P. (C) No.54 of 2022**

ZYDUS WELLNESS PRODUCTS LIMITED ..... PETITIONER

VERSUS

ASSISTANT COMMISSIONER, CENTRAL GOODS  
AND SERVICE TAX, GANGTOK DIVISION & ORS.

..... RESPONDENTS

Date: 30.11.2023

CORAM :

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

For Petitioner : Mr. Mayank Jain, Advocate.  
Mr. Hissey Gyaltzen, Advocate.

For Respondents : Ms. Sangita Pradhan, Deputy Solicitor  
General of India assisted by Ms. Purnima  
Subba and Ms. Natasha Pradhan, Advocates.

.....

1. This matter was heard finally on 16.10.2023 and judgment reserved. However, on realizing that neither of the learned counsel appearing for the parties addressed this Court on the effect of the previous judgment i.e common judgment passed by this Court in ***(W.P. (C) No. 20 of 2022 Zydus Wellness Products Limited Vs. Union of India & Ors.*** and ***W.P. (C) No. 27 of 2022 Alkem Laboratories Limited vs. Union of India & Ors.)*** the learned counsel were given an opportunity to address the effect of the judgment on the present writ petition. The matter is listed today. The learned counsel for the petitioner, at this stage, desires to withdraw the writ petition and seek liberty to file afresh. If there is any cause, alive, no liberty is required. The writ petition is disposed of in the above terms.

**Judge**