



HIGH COURT OF SIKKIM  
Record of Proceedings

**WP(C) No.41 of 2025**

M/S ALKEM LABORATORIES LIMITED

PETITIONER

VERSUS

UNION OF INDIA AND OTHERS

RESPONDENTS

**Date: 30.07.2025**

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

For Petitioner     Mr. Arun Siwach, Advocate.  
                                 Mr. Sujan Sunwar, Advocate.

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

**ORDER**

I.A. No.01 of 2025 is an application filed on behalf of Respondent No.4 seeking to place on record the subsequent developments in the present Writ Petition i.e., a copy of the Office Memorandum dated 10-07-2025, Clarification by the CBIC dated 18-07-2025 and Letter dated 22-07-2025, vide which the Assistant Commissioner, Gangtok, Division, Siliguri Central Goods and Service Tax, has ordered as follows;

**"ORDER**

I order to drop the Demand Note issued under No.34/Demand Note/Budgetary Support/Alkem/Gtk-Div/2025-26 Date:01/07/2025 to M/s ALKEM LABORATORIES LIMITED [GSTIN - 11AABCA9521E1ZA] & Unique ID: 03/Gangtok/Siliguri/11AABCA9521E1ZA, Alkem Health Science, A Unit of Alkem Laboratories Limited [GSTIN - 11AABCA9521E1ZA] & Unique ID: UNQSBS11AABCA9521E1ZA0003, Alkem Health Science, A Unit of Alkem Laboratories Limited Unit-2 [GSTIN - 11AABCA9521E1ZA] & Unique ID: UNQSBS11AABCA9521E1ZA0001, A Unit of Alkem Laboratories Limited Unit-3 [GSTIN - 11AABCA9521E1ZA] & Unique ID: UNQSBS11AABCA9521E1ZA0002, in terms of the DPIIT clarification letter issued under No. P-66023/3/2025-GSTSS dated 10/07/2025 and the CBIC clarification issued under Letter No. CBIC-110267/107/2023-CX. VIII SECTION-CBEC dated 18/07/2025.

....."

In view of the said circumstances, both parties submit that the matter is rendered infructuous and may be disposed of accordingly.

Having considered the submissions of Learned Counsel for the opposing parties and perused the Order, the Writ Petition stands disposed of as infructuous.

Pending applications, if any, also stand disposed of.

**Judge**  
30.07.2025