

(2026) 03 SIK CK 1242
In the Sikkim High Court
Case No : Writ Petition (C) No. 08 Of 2026

Titan Company Limited

APPELLANT

Vs

Union Of India And Others

RESPONDENT

Date of Decision : 06-03-2026

Acts Referred:

Citation : (2026) 03 SIK CK 1242

Hon'ble Judges : Meenakshi Madan Rai, J

Bench : Single Bench

Advocate : Arvind P. Datar, Sahil Gurung, Sangita Pradhan, Sujan Sunwar

Judgement

Meenakshi Madan Rai, J

Heard Learned Senior Counsel for the Petitioner.

Issue Notice to the Respondents.

Learned Deputy Solicitor General of India is present for the Respondents No.1 to 7, 9 and 10 on advance Notice and waives formal Notice.

Learned Assistant Government Advocate is present for the Respondent No.8 on advance Notice and waives formal Notice.

Heard Learned Senior Counsel for the Petitioner on I.A. No.01 of 2026, which is an application for stay of the operation of the impugned Demand Note dated 11-02-2026, with reference to the Demand Note 54/Demand Note/Budgetary Support/Titan/Gtk-Div/2025-26, issued by the Deputy Commissioner, Central Goods and Service Tax (CGST), Gangtok Division, Siliguri CGST & CX Commissionerate, Respondent No.3 herein, under Notification dated 05-10-2017, providing for a scheme of budgetary supported with an Affidavit.

Learned Deputy Solicitor General across the Bar has submitted a communication dated 05-03-2026, made by Respondent No.3, to the Petitioner, wherein it is inter alia stated that the Respondent No.3 is pleased to grant the Petitioner an

opportunity of hearing on 09-03-2026. This communication admittedly has been electronically received by the Petitioner.

Having heard Learned Counsel for the parties, at this juncture Learned Deputy Solicitor General submits that no coercive measures will be taken against the Petitioner in the interregnum.

List on 13-03-2026 as found convenient by the parties.