

GAHC010020192015



**THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

Case No. : WP(C)/5187/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI, KALAPAHAR, GUWAHATI,
ASSAM, REP. BY ITS AUTHORIZED REP. SRI LAXMI NARAYAN PAUL, S/O
LT. HARIPADA PAUL, R/O JAGADISH LANE, BISHNUPUR, GHY-16, ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM,
DEPTT. OF FINANCE AND TAXATION, DISPUR, ASSAM, GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6

3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM

4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSA

Advocate for the Petitioner : MSM L GOPE

Advocate for the Respondent :

Linked Case : WP(C)/5189/2015

M/S EASTERN DRUGS and CHEMICALS and ANR
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI
ASSAM
REP. BY ITS AUTHORISED REP. SRI LAXMINARAYAN PAUL
S/O LT. HARIPADA PAUL
R/O JAGDISH LANE
BISHNUPUR
GHY-16
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6
3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM
4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM

Advocate for : MRS.N BORDOLOI
Advocate for : appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5197/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI
ASSAM

REP. BY ITS AUTHORISED REP. SRI LAXMINARAYAN PAUL
S/O LT. HARIPADA PAUL
R/O JAGDISH LANE
BISHNUPUR
GHY-16
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6
3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM
4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM

Advocate for : MS.N GOGOI
Advocate for : appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/1116/2018

M/S. TUSHER ENTERPRISE AND ANR.
A FIRM HAVING ITS OFFICE AT M. B. ROAD
P.O. TANGLA
DIST. UDALGURI
BTAD
ASSAM
REP. BY MR. ASHIS GHOSH

2: ASHIS GHOSH
R/O.. M. B. ROAD
P.O. TANGLA
DIST. UDALGURI
BTAD

ASSAM.
VERSUS

THE STATE OF ASSAM AND 3 ORS.
REP. BY THE COMM. AND SECY.
TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
ASSAM
GUWAHATI

2:THE COMMISSIONER OF TAXES

ASSAM KAR BHAWAN

DISPUR

GUWAHATI

3:THE SUPDT. OF TAXES

TANGLA

ASSAM.

4:THE DY. COMMISSIONER OF TAXES (APPEALS)

GUWAHATI

ASSAM.

Advocate for : MS. M L GOPE

Advocate for : SC

FINANCE AND TAXATION appearing for THE STATE OF ASSAM AND 3 ORS.

Linked Case : WP(C)/5198/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAA GUWAHATI
ASSAM REP. BY ITS AUTHORISED REPRESENTATIVE SRI LAXMINARAYAN
PAUL
SON OF LT. HARIPADA PAUL
R/O JADISH LANE
BISHNUPUR
GUWAHATI-16
ASSAM.

VERSUS

THE STATE OF ASSAM AND 3 ORS

REP. BY THE COMMISSIONER AND SECRETARY TO THE GOVT. OF ASSAM
DEPARTMENT OF FINANCE AND TAXATION
DISPUR
ASSAM
GUWAHATI - 781006.

Advocate for : MS.N GOGOI
Advocate for : SC
FINANCE and TAXATION appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5218/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI
ASSAM
REP. BY ITS AUTHORIZED REPRESENTATIVE SRI LAXMI NARAYAN PAUL
S/O LT. HARIPADA PAUL
R/O JAGDISH LANE
BISHNUPUR
GHY-16
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
ASSAM
GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6
3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM
4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI

ASSAM

Advocate for : MS.N GOGOI

Advocate for : MS.K DUTTA appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5205/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI
ASSAM
REP. BY ITS AUTHORISED REPRESENTATIVE SRI LAXMINARAYAN PAUL
S/O LT. HARIPADA PAUL
R/O JAGDISH LANE
BISHNUPRU
GHY-16
ASSAM

2: TUSHAR KANTI MAJUMDAR
PROP. OF THE PETITIONER NO.1
FIRM AND R/O REHABARI
GUWAHATI
ASSAM
VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
ASSAM
GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6

3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM

4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM

Advocate for : MRS.N BORDOLOI

Advocate for : MS.K DUTTA appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5192/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI
ASSAM
REP. BY ITS AUTHORISED REP. SRI LAXMINARAYAN PAUL
S/O LT. HARIPADA PAUL
R/O JAGADISH LANE
BISHNUPUR
GHY-16
ASSAM

2: TUSHAR KANTI MAJUMDAR
PROP. OF THE PETITIONER NO.1
FIRM AND R/O REHABARI
GUWAHATI
ASSAM
VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
ASSAM
GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6

3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM

4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM

Advocate for : MSM L GOPE
Advocate for : MS.K DUTTA appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5196/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI
ASSAM
REP. BY ITS AUTHORISED REP. SRI LAXMI NARAYAN PAUL
S/O LT. HARPADA PAUL
R/O JAGDISH LANE
BISHNUPUR
GHY-16
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
GHY-6
ASSAM

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6
3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A
GUWAHATI
ASSAM
4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM

Advocate for : MS.N HAWELIA
Advocate for : appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5208/2015

M/S EASTERN DRUGS and CHEMICALS and ANR
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR
GUWAHATI

ASSAM

REP. BY ITS AUTHORIZED REP. SRI LAXMI NARAYAN PAUL
S/O LT. HARIPADA PAUL
R/O JAGADISH LANE
BISHNUPUR
GHY-16
ASSAM

2: TUSHAR KANTI MAJUMDAR
PROP. OF THE PETITIONER NO.1
FIRM AND R/O REHABARI
GUWAHATI
ASSAM
VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
DEPTT. OF FINANCE AND TAXATION
DISPUR
ASSAM
GHY-6

2:THE COMMISSIONER OF TAXES
ASSAM KAR BHAVAN
DISPUR
GHY-6

3:THE ASSTT. COMMISSIONER OF TAXES
UNIT-A

GUWAHATI
ASSAM

4:THE DY. COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM

Advocate for : MS.N HAWELIA
Advocate for : MS.K DUTTA appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/5193/2015

M/S EASTERN DRUGS and CHEMICALS
A FIRM HAVING ITS OFFICE AT PAHARTOLI
KALAPAHAR GUWAHATI
ASSAM
REP. BY ITS AUTHORIZED

REP. SRI LAXMINARAYAN PAUL
SON OF LT. HARIPADA PAUL
RESIDENT OF JAGDISH LANE
BISHNUPR
GUWAHATI-16
ASSAM.

2: TUSHAR KANTI MAJUMDAR
PROPRIETOR OF THE PETITIONER NO. 1 FIRM AND RESIDENT OF
REHABARI GUWAHATI
ASSAM.
VERSUS

THE STATE OF ASSAM AND 3 ORS
REP. BY THE COMMISSIONER AND SECRETARY
TO THE GOVT. OF ASSAM
DEPARTMENT OF FINANCE AND TAXATION
DISPUR
ASSAM
GUWAHATI- 781006.

2:THE COMMISSIONER OF TAXES

ASSAM KAR BHAVAN
DISPUR
GUWAHATI – 781006.

3:THE ASSISTANT COMMISSIONER OF TAXES

UNIT-A
GUWAHATI
ASSAM.

4:THE DEPUTY COMMISSIONER OF TAXES APPEALS
GUWAHATI
ASSAM.

Advocate for : MSM L GOPE
Advocate for : SC
FINANCE and TAXATION appearing for THE STATE OF ASSAM AND 3 ORS

BEFORE
HONOURABLE THE CHIEF JUSTICE
HONOURABLE MR. JUSTICE SUMAN SHYAM

ORDER

28.05.2024

(Vijay Bishnoi, CJ)

Learned counsel for the petitioners has submitted that since the appellate authority has already set aside the assessment order in question, these writ petitions have become infructuous.

In view of the above, these writ petitions stand dismissed as infructuous.

JUDGE

CHIEF JUSTICE

Comparing Assistant