

GAHC010048922021



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

Case No. : WP(C)/2068/2021

M/S LALIT POLY WEAVE LLP
A LIMITED LIABILITY PARTNERSHIP FIRM REGD. UNDER THE LIMITED
LIABILITY PARTNERSHIP ACT, 2008 AND HAVING ITS REGD. OFFICE AT
INDUSTRIAL GROWTH CENTRE, PHASE- III, JAMBARI VILLAGE NO. 2,
KAMRUP, ASSAM- 781124 AND IN THE PRESENT PROCEEDINGS REP. BY
SHRI MAHABIR PRASAD JAIN, AUTHORIZED SIGNATORY OF THE
PARTNERSHIP FIRM

VERSUS

THE STATE OF ASSAM AND 4 ORS.
REP. BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM, ASSAM
SECRETARIAT, DISPUR, GHY-06

2:THE COMM. AND SECY. TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

3:THE ADDL. CHIEF SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

4:THE FINANCE SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

5:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GHY-0

Advocate for the Petitioner : DR. ASHOK SARAF

Advocate for the Respondent : GA, ASSAM

Linked Case : WP(C)/1666/2021

SAJJAN KUMAR JALAN (HUF) AND ANR.
REP. BY ITS KARTA SHRI SAJJAN KUMAR JALAN
S/O- LT. BALADEO JALAN
AGED ABOUT 62 YEARS
R/O M.S. ROAD
ALU PATTY
FANCY BAZAAR
GHY-01

2: JALAN AGRO PRODUCTS
A PROPRIETORSHIP CONCERN OF WHICH PETITIONER NO. 1 IS THE
PROPRIETOR AND HAVING ITS FACTORY SITUATED AT R.G.B.ROAD
OPP. RAJDHANI NURSERY
GHY-06
IN THE DIST. OF KAMRUP
ASSAM
VERSUS

THE STATE OF ASSAM AND 3 ORS.
REP. BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIAT
DISPUR
GHY-06

2:THE COMM. AND SECY. TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

3:THE ADDL. CHIEF SECRETARY TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPTT.

ASSAM SECRETARIAT
DISPUR
GHY-06
4:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GHY-06

Advocate for : DR. A SARAF
Advocate for : GA
ASSAM appearing for THE STATE OF ASSAM AND 3 ORS.

Linked Case : WP(C)/1586/2021

M/S VRIDHI IRON AND STEELS
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT 5TH FLOOR ESS
COMPLEX
S.J ROAD
ATHGAON
GUWAHATI
KAMRUP M ASSAM
781001 AND ITS FACTORY SITUATED AT KATAMUR
SILA SENDURI GHOPA
CHANGASARI
KAMRUP AND IN THE PRESENT PROCEEDINGS REPRESENTED BY SRI
PRADYUMNA JALAN
ONE OF THE PARTNER OF THE PETITIONER FIRM

VERSUS

THE STATE OF ASSAM AND 3 ORS.
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIATE
DISPUR
GUWAHATI 781006

2:THE COMMISSIONER AND SECRETARY
TO THE GOVT. OF ASSAM
FINANCE(TAXATION) DEPARTMENT
ASSAM SECRETARIATE
DISPUR GUWAHATI 781006
3:THE ADDITIONAL CHIEF SECRETARY
TO THE GOVT. OF ASSAM
FINANCE(TAXATION) DEPARTMENT

ASSAM SECRETARIATE
DISPUR GUWAHATI 781006
4:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR GUWAHATI 781006

Advocate for : DR. ASHOK SARAF
Advocate for : GA
ASSAM appearing for THE STATE OF ASSAM AND 3 ORS.

Linked Case : WP(C)/1662/2021

M/S HALCO ALUMINIUM EXTRUSIONS
A PARTNERSHIP FIRM HAVING ITS REGD. OFFICE AT 3RD FLOOR
H.NO. 22
SHREENAGAR MAIN ROAD
GHY-05
ASSAM AND IN THE PRESENT PROCEEDINGS REP. BY SRI SANTOSH
KUMAR SUREKA
ONE OF THE PARTNERS OF THE PETITIONER FIRM

VERSUS

THE STATE OF ASSAM AND 5 ORS.
REP. BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIAT
DISPUR
GHY-06

2:THE COMM. AND SECY. TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT
ASSAM SECRETARIAT
DISPUR
GHY-06

3:THE ADDL. CHIEF SECRETARY TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPTT
ASSAM SECRETARIAT
DISPUR
GHY-06

4:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GHY-06

5:COMMISSIONER AND SECRETARY
DEPTT. OF INDUSTRIES AND COMMERCE
BLOCK D
DISPUR
GHY

6:COMMISSIONER OF INDUSTRIES AND COMMERCE
UDYOG BHAWAN
BAMUNIMAIDAN
GHY

Advocate for : DR. A SARAF
Advocate for : GA
ASSAM appearing for THE STATE OF ASSAM AND 5 ORS.

Linked Case : WP(C)/2500/2021

M/S RAMDHENU PACKAGING SOLUTIONS
A PARTNERSHIP FIRM REGD. UNDER THE INDIAN PARTNERSHIP ACT
1932 AND HAVING ITS REGD. OFFICE AND FACTORY AT K.B. ROAD
ROWRIAH (SENSOWA GAON
BORBHETA)
JORHAT AND IN THE PRESENT PROCEEDINGS REP. BY SRI VENUS
AGARWALLA
ONE OF THE PARTNERS OF THE PETITIONER FIRM

VERSUS

THE STATE OF ASSAM AND 4 ORS
REP. BY THE CHIEF SECY. TO THE GOVT. OF ASSAM
ASSAM SECRETARIAT
DISPUR
GHY-06

2:THE COMM. AND SECY. TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

3:THE ADDL. CHIEF SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

4:THE DY. SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.

ASSAM SECRETARIAT
DISPUR
GHY-06
5:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GHY-06

Advocate for : DR. A SARAF
Advocate for : GA
ASSAM appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : WP(C)/1834/2021

M/S ECO TECH PAPERS
A PARTNERSHIP FIRM HAVING ITS REGD. OFFICE AT 2ND FLOOR
SUBHAM VELOCITY
OPP WALLFORD
HONU RAM BORO PATH
G.S.ROAD
GHY-05 AND ITS FACTORY AT VILL- KAMALPUR AND DOLMA
P.O. KAMALPUR
MOUZA
PUBPAR
IN THE DIST. OF KAMRUP (R) AND IN THE PRESENT PROCEEDINGS REP.
BY RAHUL LOHIA
ONE OF THE PARTNERS OF THE PETITIONER FIRM

VERSUS

THE STATE OF ASSAM AND 3 ORS.
REP. BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIAT
DISPUR
GHY-06

2:THE COMM. AND SECY. TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPT.
ASSAM SECRETARIAT
DISPUR
GHY-06

3:THE ADDL. CHIEF SECRETARY TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPT.
ASSAM SECRETARIAT

DISPUR
GHY-06
4:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GHY-06

Advocate for : DR. ASHOK SARAF
Advocate for : SC
FINANCE AND TAXATION appearing for THE STATE OF ASSAM AND 3 ORS.

Linked Case : WP(C)/1742/2021

M/S SANJAY ISPAT
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT B.K. KAKOTI
ROAD
REHABARI
GUWAHATI ASSAM. 781008 AND ITS FACTORY SITUATED AT PLOT NO. 22B
23
BRAHMAPUTRA INDUSTRIAL PARK
SILA SINDURI
GOURIPUR
ASSAM
AND IN THE PRESENT PROCEEDINGS REPRESENTED BY SRI SANJAN
JANLAN
ONE OF THE PARTNERS OF THE PETITIONER FIRM

VERSUS

THE STATE OF ASSAM AND 3 ORS
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIATE
DISPUR GUWAHATI 781006

2:THE COMMISSIONER AND SECRETARY
TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR GUWAHATI 781006
3:THE ADDITIONAL CHIEFF SECRETARY
TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPARTMENT
ASSAM SECRETARIATE
DISPUR GUWAHATI 781006
4:THE COMMISSIONER OF STATE TAXES

ASSAM
KAR BHAWAN
DISPUR GUWAHATI 781006

Advocate for : DR. ASHOK SARAF
Advocate for : GA
ASSAM appearing for THE STATE OF ASSAM AND 3 ORS

Linked Case : WP(C)/1607/2021

M/S BURAKIA STEEL AND ALLOYS
A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT STEEL INDIA
COMPLEX FIRST FLOOR
SJ ROAD
ATHGAON
GUWAHATI 1
ASSAM AND IN THE PRESENT PROCEEDINGS REPRESENTED BY SRI
SUARABH BURAKIA
ONE OF THE PARTNERS OF THE PETITIONER FIRM

VERSUS

THE STATE OF ASSAM AND 4 ORS
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIATE DISPUR GUWAHATI 781006

2:THE COMMISSIONER AND SECRETARY
TO THE GOVT.OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI 781006

3:THE ADDITIONAL CHIEF SECRETARY
TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPARTMENT
ASSAM SECRETARIATE
DISPUR GUWAHATI 781006

4:THE COMMISSIONER OF STATE TAXES ASSAM

KAR BHAWAN
DISPUR
GUWAHATI 781006

5:THE ASSISTANT COMMISSIONER OF STATE TAXES
UNIT D GUWAHATI
(EARLIER KNOWN AS ASSTT. COMMISSIONER OF TAXES) KAR BHAWAN
DISPUR

GUWAHATI 781006

Advocate for : DR. ASHOK SARAF

Advocate for : GA

ASSAM appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : WP(C)/1837/2021

KAMLANG SAW AND VENEER MILLS PVT. LTD.
A COMPANY REGD. UNDER THE COMPANIES ACT
1956 HAVING ITS REGD. OFFICE AND FACTORY AT PALASHBARI
MOUZA- CHAYANI KAMRUP- 781128
ASSAM AND IN THE PRESENT PROCEEDING REP. BY MR. PRADEEP KR.
AGARWAL
ONE OF THE DIRECTORS OF THE PETITIONER COMPANY

VERSUS

THE STATE OF ASSAM AND 3 ORS.
REP. BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM
ASSAM SECRETARIAT
DISPUR
GHY-06

2:THE COMM. AND SECY. TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

3:THE ADDL. CHIEF SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
ASSAM SECRETARIAT
DISPUR
GHY-06

4:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GHY-06

Advocate for : DR. ASHOK SARAF

Advocate for : SC

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

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

22.04.2024

Heard Mr. S.J. Saikia, learned counsel for the petitioners. Also heard Mr. B. Chowdhury, learned Standing Counsel, Finance and Taxation.

The learned counsel for the petitioners submits that in view of affidavits filed in some of the connected writ petitions, the department has enclosed the list by which the representations preferred by some of the petitioners were rejected.

In that view of the matter, the representations preferred by the writ petitioners in W.P(C) No. 1607/2021, W.P(C) No. 1666/2021, W.P(C) No. 1742/2021 and W.P(C) No. 1837/2021 are shown to be rejected in the said reject list dated 03.03.2021. The said rejection of their representations came to the knowledge of the writ petitioners pursuant to the affidavits filed by the Department.

In that view of the matter, the learned counsel for the petitioners craves leave of the Court to withdraw these writ petitions and file afresh, if the need arises.

Accordingly, W.P(C) No. 1607/2021, W.P(C) No. 1666/2021, W.P(C) No. 1742/2021 and W.P(C) No. 1837/2021 stands dismissed on withdrawal.

Interim orders if any, stands vacated.

Pending I.As are also dismissed.

Liberty, however, is granted to the writ petitioners to file afresh to the cause till survives.

In so far as the W.P(C) No. 2068/2021, W.P(C) No. 1662/2021, W.P(C) No.

1834/2021 and W.P.(C) No. 2500/2021 are concerned, these matters be listed separately showing the names of the respective counsel and the parties are at liberty to complete their pleadings by filing the necessary affidavits and counter affidavits.

In so far as W.P.(C) 2500/2021 is concerned, the learned counsel for the State submits that he would like to file an Interlocutory Application for corrections to be made in the affidavit that is already filed.

Mr. N. Kalita, learned Standing counsel appears for the Industries Department.

Let the matters be listed after three weeks.

JUDGE

Comparing Assistant