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

Case No. : WP(C)/606/2026

DIGBOI CARBON PVT. LTD.
A PRIVATE LIMITED COMPANY HAVING ITS REGISTARED OFFICE AT INDUSTRIAL ESTATE, BAZALTALI, PO BORAGURIE, DIST. TINSUKIA, ASSAM AND ITS INDUSTRIAL UNIT SITUATED AT INDUSTRIAL ESTATE, BAZALTALI, P.O. BORAGURI, IN THE DISTRICT OF TINSUKIA, ASSAM, PIN 786125 AND IN THE PRESENT PROCEEDINGS REPRESENTED BY SANJIB KUMAR BARUAH, ONE OF THE DIRECTORS OF THE PETITIONER COMPANY

VERSUS

STATE OF ASSAM AND 2 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM, FINANCE (TAXATION) DEPARTMENT, ASSAM SECRETARIAT, DISPUR, GUWAHATI - 781 006.

2:DEPUTY SECRETARY
GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
ASSAM SECRETARIAT
DISPUR
GUWAHATI 781006.

3:SUPERINTENDENT OF TAXES
TINSUKIA UNIT
TINSUKIA C-7
OFFICE OF THE ASSISTANT COMMISSIONER OF TAXES
TINSUKIA UNIT
GNB ROAD
TINSUKIA
ASSAM-78612

Advocate for the Petitioner : DR. A SARAF, MR P BARUAH,MR. A. KAUSHIK,MR P K BORA,MR S J SAIKIA,MR. N N DUTTA

Advocate for the Respondent : SC, FINANCE AND TAXATION,

BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA

ORDER

06.02.2026

Heard Dr A Saraf, learned senior counsel assisted by Mr. P Baruah, learned counsel for the petitioner.

Issue Notice, Returnable in four weeks.

Since Mr. B Chowdhury, learned counsel appears for all the respondents, notices are waived. However, extra copies be furnished within one week from today.

Matter be listed again on 25.02.2026.

JUDGE

Comparing Assistant