

GAHC010018632025



undefined

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

Case No. : WP(C)/589/2025

NIREN BHATTACHARJYA
S/O- PRABODH BHATTACHARJYA R/O- HOUSE NO. 98, SEWALI PATH,
HATIGAON P.O.- HATIGAON P.S.- HATIGAON DISTRICT- KAMRUP (M),
ASSAM. PIN- 781038.

VERSUS

THE STATE OF ASSAM AND 4 ORS.
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM, FINANCE (TAXATION) DEPARTMENT, JANATA
BHAWAN, DISPUR, ASSAM 781006.

2:THE JOINT SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
JANATA BHAWAN
DISPUR
ASSAM- 781006.

3:THE DEPUTY SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
JANATA BHAWAN
DISPUR
ASSAM- 781006.

4:THE ASSISTANT COMMISSIONER OF TAXES
GUWAHATI UNIT-D
KAR BHAWAN
DISPUR
ASSAM- 781006.

5:THE ACCOUNTANT GENERAL (A AND E)
ASSAM

MAIDAMGAON
BELTOLA
GUWAHATI- 781029

Advocate for the Petitioner : MR S BORTHAKUR, P KHATANIAR,MR SAURADEEP DEY

Advocate for the Respondent : SC, FINANCE DEPTT., SC, AG,GA, ASSAM

BEFORE
HON'BLE MR. JUSTICE N. UNNI KRISHNAN NAIR
ORDER

19/11/2025

Heard Mr. S Borthakur, learned counsel for the petitioner and Mr. H Baruah, learned Standing counsel, Finance & Taxation Department for the respondents. Also heard Mr. A Chetri, learned counsel appearing on behalf of Mr. B Sarma, learned Standing counsel, Accountant General (A&E), Assam.

2. Mr. H Baruah, learned Standing counsel, Finance & Taxation Department, in terms of the directions passed by this Court vide order dated 12.11.2025 has placed on record a communication received by him from the Deputy Secretary, Government of Assam, Finance (Taxation) Department, wherein, it has been undertaken that the proposal for release of the arrears of subsistence allowances receivable by the petitioner is currently under process and the same would be released to the petitioner with due approval of the competent authority within a period of 1 (one) month.

3. Mr. Baruah, learned Standing counsel, Finance & Taxation Department has reiterated that the amount, receivable by the petitioner as arrears of subsistence allowance would be released to him by 22.12.2025.

4. Basing on the assurance given in the matter both by the learned counsel for the respondent and through the communication dated 17.11.2025, this Court directs the Registry to list this matter again on **07.01.2026**.

5. On the next date of listing, the parties to the proceeding shall apprise this Court about the developments taking place.

6. It is provided that by the next date of listing, if the amount is not released to the petitioner, this Court would consider imposing due interest on the said amount from the date it was due till the date of its release.

JUDGE

Comparing Assistant