

GAHC010034622026



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

Case No. : WP(C)/992/2026

SMT PURABI BORA
RESIDENT OF 41 KHARGULI HILLSIDE, KHARGULI, KAMRUP METRO,
GUWAHATI 781004, ASSAM.

VERSUS

THE STATE OF ASSAM OTHERS
REPRESENTED BY SECRETARY TO THE GOVERNMENT OF ASSAM,
EXCISE DEPARTMENT, DISPUR 781006, ASSAM

2: THE COMMISSIONER OF EXCISE

ASSAM
HOUSEFED COMPLEX
DISPUR-781006
GUWAHATI
ASSAM.

3: THE SUPERINTENDENT OF EXCISE

KAMRUP M
EXCISE BRANCH
OFFICE OF THE DISTRICT COMMISSIONER
DHUBRI
ASSAM.

4: THE DISTRICT COMMISSIONER

KAMRUP M
ASSAM

5: THE CO DISTRICT COMMISSIONER

KAMRUP M

ASSAM

6:KRISHNA GOPAL SARKAR

RESIDENT OF 224
GOPINATH BORDOLOI PATH
AMINGAON MARIAPATTY
AMINGAON
KAMRUP
GUWAHATI - 781031
ASSAM

Advocate for the Petitioner : MR BISWAJIT CHOUDHURY, W AHMED

Advocate for the Respondent : GA, ASSAM, SC, EXCISE DEPTT.

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 23.02.2026

Heard Mr. P. Choudhury learned counsel for the petitioner; Mr. R.R. Gogoi, learned Standing Counsel, Excise Department for the respondent nos. 1, 2 & 3; and Mr. K. Gogoi, learned Additional Senior Government Advocate, Assam for the respondent nos. 4 & 5.

2. In this writ petition, the petitioner has assailed a Show Cause Notice dated 16.12.2025 whereby the petitioner has been asked to show cause as to why action shall not be initiated against the petitioner's retail license i.e. Rooby Wine Shop, Kedar Road, Fancy Bazar. In the Show Cause Notice, it is mentioned that M/s Rooby Bonded Warehouse Pvt. Ltd., Lalmati, Guwahati has failed to deposit Ad-Valorem Levy amounting to Rs. 2,11,40,200/- against destruction of 314586.36 Bl of liquor stored in its licenses premises from 13.06.2016 to 26.07.2016 and pending establishment charges amounting to Rs. 16,31,127/-

for the period April, 2017 to March, 2018. The petitioner has been served a show cause notice in her capacity as one of the Directors of M/s Rooby Bonded Warehouse Pvt. Ltd.

3. Mr. Choudhury, learned counsel for the petitioner has submitted that the petitioner is one of the Directors of M/s Rooby Bonded Warehouse Pvt. Ltd. but the license is in the name of respondent no. 6 in his individual capacity and as such, the responsibility to discharge liability if any would lie against him. He has further submitted that for recovery of the alleged liability, bakijai proceedings have already been initiated against the respondent no. 6. The retail license in the name of Rooby Wine Shop is a separate and distinct from the license issued in favour of the respondent no. 6 and as such, no action can be envisaged against the petitioner's individual license.

4. Mr. Gogoi, learned Standing Counsel, Excise Department has referred to the provision of Section 36 of the Assam Excise Act, 2000, as amended, wherein provision for recovery of dues has been outlined. He has contended that any excise revenue payable to the Government can be recovered from the person liable to pay the same or his legal representatives/successors or from his surety or his agent. As the petitioner falls within the ambit of Section 36, the Show Cause Notice to the petitioner is justified. Whether the petitioner can be issued a show cause notice in the manner that has been issued would require further consideration.

5. Issue notice, returnable on 27.03.2026.

6. As Mr. R.R. Gogoi, learned Standing Counsel, Excise Department has appeared and accepted notice on behalf of respondent nos. 1, 2 & 3 and Mr. K.

Gogoi, learned Additional Senior Government Advocate, Assam has appeared and accepted notice on behalf of respondent nos. 4 & 5, issuance of formal notices to the said respondents are dispensed with. However, extra copies of the writ petition along with annexures are to be furnished to Mr. R.R. Gogoi and Mr. K. Gogoi within 2 [two] working days from today.

7. The learned counsel for the petitioner shall take steps for service of notice upon the respondent no. 6 by speed post within 2 [two] working days from today.

8. Having regard to the facts projected by the petitioner and finding prima facie force in the submission made by the petitioner, it is ordered, in the interim, that no coercive action shall be taken against the petitioner pursuant to the Show Cause Notice dated 16.12.2025 till the returnable date.

JUDGE

Comparing Assistant