

GAHC010120542021



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

**Case No. : WP(C)/4319/2021**

SHANTANU DHAR AND ANR  
S/O LATE SHANTI RANJAN DHAR, R/O HOUSE NO. 19, HARBALA ROAD,  
ULUBARI, GUWAHATI-781007, DIST-KAMRUP(M), ASSAM

2: ANIL KUMAR JALAN  
S/O PUSHKAR DUTTA JALAN  
R/OI FLA NO. 4C  
PROTECHVIEW  
HENGRABRI ROAD  
P.O.-DISPUR  
GUWAHATI  
ASSAM-78100

VERSUS

THE STATE OF ASSAM AND 6 ORS  
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVERNMENT OF  
ASSAM, DISPUR, GUWAHATI-6

2:THE PRINCIPAL SECRETARY TO THE GOVERNMENT OF ASSAM  
FINANCE (TAXATION) DEPARTMENT  
DISPUR  
GUWAHATI-06

3:THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF  
ASSAM  
FINANCE (TAXATION) DEPARTMENT  
DISPUR  
GUWAHATI-06

4:THE PRINCIPAL SECRETARY TO THE GOVERNMENT OF ASSAM  
PERSONNEL (B) DEPARTMENT  
DISPUR  
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5:THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF  
ASSAM  
LEGISLATIVE DEPARTMENT  
DISPUR  
GUWAHATI-06

6:THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF  
ASSAM  
WELFARE OF PLAIN TRIBES AND BACKWARD CLASSES DEPARTMENT  
DISPUR  
GUWAHATI-06

7:KAMALESWAR LAHARY  
DEPUTY COMMISSIONER OF TAXES  
O/O THE COMMISSIONER OF TAXES  
ASSAM  
KAR BHAVAN  
DISPUR  
GUWAHATI-0

**Advocate for the Petitioner** : MR G BAISHYA, S K HAZARIKA,MD. A HASSAN

**Advocate for the Respondent** : GA, ASSAM, SC, FINANCE AND TAXATION

Linked Case : I.A.(Civil)/1945/2021

KAMALESWAR LAHARY  
S/O LT. GAURI KANTA LAHARY  
DEPUTY COMMISSIONER OF TAXES  
O/O THE COMMISSIONER OF TAXES  
ASSAM  
KAR BHAVAN  
DISPUR  
GUWAHATI-06

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7:SHANTANU DHAR .  
S/O-LT. SHANTI RANJAN DHAR  
R/O-HOUSE NO.19  
HARBALA ROAD  
ULUBARI  
GHY-07  
DIST-KAMRUP (M) ASSAM.

8:ANIL KUMAR JALAN  
S/O PUSHKAR DUTTA JALAN  
R/OI FLA NO. 4C  
PROTECHVIEW  
HENGRABRI ROAD  
P.O.-DISPUR  
GUWAHATI  
ASSAM-781006

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Advocate for : MR. D K DAS  
Advocate for : G. BAISHYA appearing for THE STATE OF ASSAM AND 7 ORS

Linked Case : WP(C)/3565/2023

SHANTANU DHAR  
S/O- LATE SHAHNTI RANJAN DHAR  
R/O- HOUSE NO. 19  
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DEPUTY COMMISSIONER OF TAXES  
O/O- THE COMMISSIONER OF TAXES  
ASSAM  
KAR BHAVAN  
DISPUR  
GHY-06.

8:THE DEPARTMENTAL SELECCTION COMMITTEE  
FOR PROMOTION TO THE CADRE OF JOINT COMMISSIONER OF TAXES  
REPRESENTED BY THE CHIEF SECRETARY  
ASSAM

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Advocate for : MR G BAISHYA  
Advocate for : GA  
ASSAM appearing for THE STATE OF ASSAM AND 7 ORS

Linked Case : I.A.(Civil)/2070/2021

SHANTANU DHAR AND ANR  
S/O LATE SHANTI RANJAN DHAR  
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Advocate for : MR G BAISHYA  
Advocate for : GA  
ASSAM appearing for THE STATE OF ASSAM AND 6 ORS

Linked Case : I.A.(Civil)/765/2026

SHANTANU DHAR  
S/O- LATE SHAHNTI RANJAN DHAR  
R/O- HOUSE NO. 19  
HARBALA ROAD  
ULUBARI  
GUWAHATI-781007  
DIST. KAMRUP(M)

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Advocate for : MR G BAISHYA  
Advocate for : GA  
ASSAM appearing for THE STATE OF ASSAM AND ORS

**BEFORE  
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

**ORDER**

**19.05.2026**

Heard Mr. G. Baishya learned counsel for the petitioners. Also heard Mr. B. Gogoi, learned Standing Counsel for the Finance.

**2.** The writ petition has been filed by the petitioner, praying for interference of Notification No. FTX.46/2019/44 dated 31.10.2019, whereby the private respondent was promoted to the post of Deputy Commissioner of Taxes, Government of Assam, and a further direction to correct the final gradation list in the cadre of Deputy Commissioner of Taxes for the year 2020 and place the petitioner above the private respondent, and further not to promote the private respondent to the post of Joint Commissioner.

**3.** In the said writ petition, the pleadings were exchanged during the pendency of the writ petition. It is submitted before the Court that the private respondent was recommended for promotion which led to the petitioner filing the subsequent writ petition being WP(C) No. 4319/2021 challenging the minutes, whereby the private responded was recommended for promotion

against the Roster Point reserved for ST(P).

**4.** In WP(C) No. 4319/2021, while issuing notice on 04.09.2021, it was provided that the promotion of the private respondent No. 7 would not be made without leave of the Court. Notwithstanding this interim order, according to the writ petitioner, minutes of the meeting were held and by recommendation of the DPC dated 04.02.2023, the private respondent was recommended for promotion to the post of Joint Commissioner of Taxes, Government of Assam, and as a consequence thereof, WP(C) No. 3565/2023 was filed. While issuing notice, by ordered dated 27.06.2023 this Court had directed that promotion of the private respondent No. 7 (to the post of Joint Commissioner of Taxes, pursuant to the recommendation of the DPC dated 04.02.2023) shall not be notified till the returnable date. This said interim order has been extended and is subsisting till date.

**5.** During the course of the hearing of the matter, it has been submitted at the bar that the writ petitioner by a subsequent recommendation of the DPC stood promoted to the post of Joint Commissioner of Taxes. The said fact is brought by way of an additional affidavit, which is connected to the records. The learned State Counsel for the respondents has also submits that the seniority vis-à-vis the petitioner and the private respondent No. 7 stood restored in the feeder category of DCT, whereby the petitioner has been placed above the private

respondent No. 7.

**6.** In that view of the matter, this writ petition being WP(C) No. 4319/2021 stands disposed of without any further orders.

**7.** Interim order(s) in WP(C) No. 4319/2021, if any, stands vacated.

**8.** Pending IAs, if any, are also disposed.

**9.** The only issue to be considered in WP(C) No. 3565/ 2023 is the inter-se-seniority between the petitioner and the respondent No. 7 in the cadre of Joint Commissioner of Taxes, although the recommendation in favour of Respondent No. 7 has been challenged in the present writ petition. Since the writ petitioner in the meantime also has been promoted to the post of Joint Commissioner of Taxes, the question now would be the inter-se-seniority between the petitioner and the respondent No. 7.

**10.** Under such circumstances, this Court considers it appropriate to vacate the interim order which was operating against the private respondent No. 7. The learned State Respondents are at liberty to notify the promotion granted to the writ petitioner vide DPC minutes held on 04.02.2023. Although the interim order is vacated, the question of the inter-se-seniority between the petitioner and the respondent in the post of Joint Commissioner of Taxes, if required with reference to the feeder post of DCT, would remain open to be decided in the final hearing of the matter.

**11.** It is made clear that in the event, the State proceeds to undertake further promotion to the next higher post of Additional Commissioner, no final decisions be taken without leave of the Court during the pendency of the writ petition in so far as with regard to the private respondent No. 7.

**12.** The promotion to the subsequent higher post of Additional Commissioner in respect of private respondent, if undertaken by the Department, no final order be passed without leave of the Court.

**13.** This writ petition being WP(C) No. 3565/2023 be segregated from WP(C) No. 4319/2021 and be listed for hearing in the part-II hearing list in the month of July, 2026.

**JUDGE**

**Comparing Assistant**