

GAHC010120542021



**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  
GUWAHATI-06

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

**Advocate for the Respondent** : GA, ASSAM

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

VERSUS

THE STATE OF ASSAM AND 7 ORS  
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM  
DISPUR  
GHY -06.

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  
GUWAHATI-06

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

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-781006  
VERSUS

THE STATE OF ASSAM AND 6 ORS  
REPRESENTED BY THE CHIEF SECY. TO THE GOVT. 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  
GUWAHATI-06

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-06  
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Advocate for : MR G BAISHYA  
Advocate for : GA  
ASSAM appearing for THE STATE OF ASSAM AND 6 ORS

**BEFORE**  
**HONOURABLE MR. JUSTICE LANUSUNGKUM JAMIR**

**ORDER**

**Date : 22.11.2022**

Heard Mr. D.K.Das, learned counsel for the petitioner in WP(C)/2999/2020, WP(C)/3129/2020 and WP(C)/3482/2020. Also heard Mr. G.Baishya, learned counsel for the petitioner in WP(C)/4319/2021, Mr. S.K.Goswami, learned counsel for the petitioner in WP(C)/5575/2014, Mr.D.Mozumder, learned Addl. Advocate General, Assam and Mr. K.N.Choudhury, learned senior counsel for the respondent No.7 in WP(C)/2999/2020 and Mr. R.M.Das, learned counsel, Water Resource Department in WP(C)/2999/2020 and in WP(C)/3129/2020.

List for further hearing again on 24.11.2022.

**JUDGE**

**Comparing Assistant**