

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, S K HAZARIKA,MD. A HASSAN

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

Linked Case : WP(C)/3565/2023

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

VERSUS

THE STATE OF ASSAM AND 7 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 GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI-06.

4:THE PRINCIPAL SECRETARY TO THE GOVT. OF ASSAM
PERSONNEL (B) DEPARTMENT
DISPUR
GUWAHATI-06.

5:THE COMMISSIONER AND SECRETARY TO THE GOVT. OF ASSAM
LEGISLATIVE DEPARTMENT
DISPUR
GUWAHATI-06.

6:THE COMMISSIONER AND SECRETARY TO THE GOVT. OF ASSAM
WELFARE OF PLAIN TRIBES AND BACKWARD CLASSES DEPARTMENT
DISPUR
GHY-06.

7:KAMALESWAR LAHARY
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

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

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

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
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WELFARE OF PLAIN TRIBES AND BACKWARD CLASSES DEPARTMENT
DISPUR
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7:KAMALESWAR LAHARY
DEPUTY COMMISSIONER OF TAXES
O/O THE COMMISSIONER OF TAXES
ASSAM
KAR BHAVAN
DISPUR
GUWAHATI-06

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

**BEFORE
HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR**

ORDER

Date : 31.07.2024

Mr. G. Baishya, learned counsel for the petitioners; as well as Mr. R. Dhar, learned Senior Government Advocate; Mr. B. Gogoi, learned standing counsel, Finance Department; and Mr. D. K. Das, learned counsel; appearing on behalf of their respective respondents; are heard at some length.

List it again on 8th of August, 2024, for further hearing.

JUDGE

Comparing Assistant