

GAHC010173442016



2026:GAU-AS:2745

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

Case No. : WP(C)/5415/2016

THE INDIAN OIL CORPORATION LIMITED
A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND
HAVING ITS REGISTERED OFFICE AT INDIAN OIL BHAVAN, G9, ALI YAVAR
JUNG MARG, BANDRAE, MUMBAI-400051, REP. BY THE EXECUTIVE
DIRECTOR, INDIAN OIL AOD STATE OFFICE, GUWAHATI-781020.

VERSUS

THE LIQUIDATOR and 2 ORS
THE ASSAM STATE COOPERATIVE MARKETING and CONSUMERS'
FEDERATION LTD. STATFED, O/O. THE REGISTRAR OF CO-OPERATIVE
SOCIETIES, ASSAM, KHANAPARA, GUWAHATI-781022.

2:THE STATE OF ASSAM
REP. BY THE SECRETARY TO THE GOVT. OF ASSAM
DEPTT. OF COOPERATION
DISPUR
ASSAM.

3:THE CHIEF SECRETARY
GOVT. OF ASSAM
DISPUR-781006

BEFORE

HON'BLE MR. JUSTICE DEVASHIS BARUAH

For the Petitioner(s) : Mr. M. Sarma, Advocate

For the Respondent(s) : Mr. P. Hazarika, Standing Counsel
: Mr. S. K. Talukdar, Standing Counsel
: Mr. J. Handique, Government Advocate

- Date on which Judgment was reserved : N/A
- Date of Pronouncement of Judgment : **23.02.2026**
- Whether the pronouncement is of the Operative Part of the Judgment : No
- Whether the full Judgment has been Pronounced : Yes

JUDGMENT AND ORDER (ORAL)

Heard Mr. M. Sarma, the learned counsel appearing on behalf of the Petitioner and Mr. P. Hazarika, the learned Standing counsel appearing on behalf of the Respondent No.1. I have also heard Mr. S. K. Talukdar, the learned Standing counsel appearing on behalf of the Respondent No.2 and Mr. J. Handique, the learned Government Advocate appearing on behalf of the Respondent No.3.

2. The present writ petition has been filed seeking appropriate directions upon the Respondent No.1 to retrieve all the balance LPC cylinders and pressure regulators lying with various STATFED distributors in Assam and return the same to the Petitioner or in the alternative pay the penal cost of such unreturned LPG equipments as determined in the termination letter dated 28.09.2010.

3. It is seen from the materials on record that pursuant to the various orders being passed by this Court more particularly the

order dated 29.11.2024, a meeting was held between the Liquidator STATFED and the representatives of the Petitioner. On 10.01.2025, the claim of the Petitioner was duly taken note of and the Liquidator intimated the Petitioner that the Liquidator is ready to pay the amount due to the Petitioner provided the Government of Assam allocate sufficient funds for the same. It was also mentioned that there will be a further meeting to be held. It further appears that on 06.03.2025, the Respondent No.1 acknowledged the details as regards the value of 2820 numbers of 14.2 KG cylinders and 259 numbers of 19.0 KG cylinder and 235 numbers of Pressure Regulators. The Petitioner claimed that the total amount comes to Rs.62,81,500/-. The Respondent No.1 duly informed that they acknowledged the claim of the Petitioner and ready to pay the said amount provided the Government of Assam allocate sufficient funds for the same. These documents were placed before this Court on an earlier occasion as would be apparent from the order dated 07.08.2025 passed by this Court.

4. Today, when the matter is being taken up, Mr. S. K. Talukdar, the learned Standing counsel appearing on behalf of the Cooperation Department had placed before this Court a communication dated 17.10.2025 issued by the Registrar of Cooperative Societies, Assam to the Secretary to the Government

of Assam, Cooperation Department. The said communication dated 17.10.2025 is kept on record and marked with the letter "X". The contents of the said communication is quoted herein below:

“GOVERNMENT OF ASSAM

OFFICE OF THE REGISTRAR OF COOPERATIVE SOCIETIES, ASSAM

KHANAPARA, GUWAHATI – 22

No.GPSS.357619/19

Date: 17-10-2025

From : Sri Narayan Konwar, IAS

Registrar of Cooperative Societies, Assam

Khanapara, Guwahati-22

To : The Secretary to the Government of Assam, Cooperation Department.

*Sub : Regarding submission of report on the matter of WP(C) No.5415/2016
(The Indian Oil Corporation Ltd. -vs- The Liquidator, STATFED).*

Ref. : 1. Letter no. Statfed/Bank/3/2006/243 dated 26.09.2025.

2. Letter no.GPSS.E/E357619/18 dated 18-09-2025

3. Govt. Letter No.ECF 695608/146 dated 10-09-2025.

Madam,

With reference to the subject cited above, I have the honor to enclose herewith the letter received from the Liquidator, STATFED wherein he has mentioned that STATFED is in position to settle the outstanding claim of IOCL amounting to Rs.62,81,500.00/- from its own available fund, subject to prior permission from Government for payment.

Vide letter under reference no.2, the Zonal Joint Registrar of Cooperative Societies, Guwahati Zone requested to conduct an enquiry as to how and why those liabilities as claimed by the IOCL were created and to submit a detail report to this office.

This is for favour of your information and necessary action.

Yours faithfully

*Registrar of Cooperative Societies, Assam,
Khanapara, Guwahati-22"*

5. From a perusal of the above quoted communication, it is seen that the Respondent No.1 had categorically stated that the STATFED is in a position to settle the outstanding claim of the writ petitioner amounting to Rs.62,81,500/- from its own available fund subject to prior permission from the Government for payment. It was also mentioned that the Zonal Joint Registrar of Cooperative Societies, Guwahati Zone was requested to conduct an enquiry as to how and why those liabilities as claimed by the Petitioner were created and to submit a detailed report to that Office.

6. Be that as it may, from the materials on record, it is clear that the Respondent No.1 who is the Liquidator is required to adhere to the provisions contained in Chapter-IX of the Assam Co-operative

Societies Act, 2007 (for short 'the Act of 2007'). It is further mandated in Section 96 of the Act of 2007 as to how the distribution of the fund of a dissolved society is to be carried out. As it is apparent from the document which is kept on record and marked with the letter "X" that the Respondent No.1 is in a position to settle the outstanding claim of the Petitioner amounting to Rs.62,81,500/- from its own available fund, it is the opinion of this Court that there is no impediment for the Respondent No.1 to disburse the entitlement to the Petitioner as there are available funds with the Respondent No.1. The delay in the instant case as would be apparent is almost a decade on account of the Government of Assam not providing the permission. Under such circumstances, this Court is of the opinion that the instant writ petition is required to be disposed of by issuing certain observations and directions.

7. Accordingly, the instant writ petition stands disposed of with the following observations and directions:

(i) The Respondent No.1 as well as the Respondent No.2 are jointly and severally directed to release the amount of Rs.62,81,500/- which is an admitted liability to the Petitioner within a period of 6 (six) months from the date a certified copy of the

instant judgment is served upon the Respondent No.2.

(ii) This Court duly takes note of that the STATFED had gone into liquidation in the year 2006 and in the meantime, two decades have passed by. It is high time that in terms with Section 100 of the Act of 2007, the Liquidator submits the final accounts to the Registrar of the Cooperative Society.

(iii) This Court further directs the Liquidator to do so within a period of 3 (three) months from today. The Registrar of the Cooperative Society shall thereupon take necessary action as permissible under law and more particularly as per Section 100 of the Act of 2007.

(iv) There shall be no order as to costs.

**Bijoy
Saha**

Digitally signed
by Bijoy Saha
Date: 2026.02.25
15:17:21 +05'30'

Comparing Assistant

JUDGE