

GAHC010174692023



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

Case No. : WP(C)/4609/2023

SUBHAM DAS AND 5 ORS
S/O- SUSANKAR DAS ,
R/O- MAISAM GAON, BARPATHAR,
P.O- RAJAGAON BARPANI,
P.S- KACHUA,
DIST- NAGAON, ASSAM

2: DIPANKAR SAHA
S/O- JUSHNA SAHA

R/O- MAISAM GAON
BARPATHAR

P.O- RAJAGAON BARPANI

P.S- KACHUA

DIST- NAGAON
ASSAM

3: PADHYANDRA PAL
S/O- LATE KASHI NATH PAL

R/O- MAISAM GAON
BARPATHAR

P.O- RAJAGAON BARPANI

P.S- KACHUA

DIST- NAGAON
ASSAM

4: SADIP SARKAR

S/O- BINAY SARKAR

R/O- LENGERI
BARPATHAR

P.O- RAJAGAON BARPANI

P.S- KACHUA

DIST- NAGAON
ASSAM

5: BABUL BARMAN
S/O- KHITISH BARMAN

R/O- MAISAM GAON
BARPATHAR

P.O- RAJAGAON BARPANI

P.S- KACHUA

DIST- NAGAON
ASSAM

6: MITHUN NANDI
S/O- KANULAL NANDI

R/O- MAISAM GAON
BARPATHAR

P.O- RAJAGAON BARPANI

P.S- KACHUA

DIST- NAGAON
ASSA

VERSUS

THE STATE OF ASSAM AND 5 ORS
REPRESENTED BY THE PRINCIPAL SECRETARY TO THE GOVT. OF ASSAM,
DISPUR, GUWAHATI-6

2:THE KARBI ANGLONG AUTONOMOUS COUNCIL
REPRESENTED BY THE PRINCIPAL SECRETARY
DIPHU
KARBI ANGLONG

PIN-782460

3:THE COMMISSIONER OF TAXES
DEPARTMENT OF TAX
KAR BHAWAN
DISPUR
GUWAHATI-05
ASSAM

4:THE SUPERINTENDENT OF TAXES
KARBI ANGLONG AUTONOMOUS COUNCIL
DIPHU
KARBI ANGLONG
ASSAM
PIN-782460

5:THE DEPUTY COMMISSIONER OF TAXES
KARBI ANGLONG AUTONOMOUS COUNCIL
DIPHU
KARBI ANGLONG
ASSAM
PIN-782460

6:THE DEPUTY COMMISSIONER
NAGAON
ASSAM
PIN-78200

For the Petitioner(s) : Mr. I. Ahmed, Advocate

For the Respondent(s) : Mr. J. Chutia, SC, KAAC
Ms. S. Kemprai, Advocate

BEFORE
HON'BLE MR. JUSTICE DEVASHIS BARUAH
O R D E R

13.07.2026

Heard Mr. I. Ahmed, the learned counsel appearing on behalf of the Petitioners. Mr. J. Chutia, the learned Senior Counsel assisted by Ms. S. Kemprai, the learned counsel appears on behalf of the Karbi Anglong Autonomous Council.

2. The Petitioners herein are aggrieved by the notices issued to them by the Superintendent of Taxes, Karbi Anglong Autonomous Council, alleging violation of Section 3 of the Karbi Anglong District (Trading by Non-tribals) Regulation, 1953.

3. It is the case of the Petitioners that the Petitioners' place of business is outside the Karbi Anglong Autonomous Council, and as such, the said notices which have been impugned in the instant proceedings are without jurisdiction.

4. This Court has duly perused the materials on record and could not find under what authority the Petitioners are carrying on business of trade.

5. Mr. I. Ahmed, the learned counsel appearing on behalf of the Petitioners submitted that an additional affidavit would be filed by the Petitioners bringing on record the trade licenses so issued to carry on their respective business.

6. List this matter again on 03.08.2026 for admission.

7. In the meantime, the additional affidavit be filed on or before 31.07.2026.

JUDGE

Comparing Assistant