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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

BEFORE
HON'BLE MR. JUSTICE DEVASHIS BARUAH
ORDER

26.08.2026

The issue involved in the instant proceedings is the challenge to the various notices issued by the Superintendent of Taxes, Karbi Anglong Autonomous Council asking the Petitioners as to why action should not be taken against them for willful violation of Section 3 of the Karbi Anglong District (Trading by Non-Tribals) Regulations, 1953.

2. It is the specific case of the Petitioners herein that the Petitioners are carrying on the business under the Barpathar Gaon Panchayat and they have been issued trade licenses by the Barpathar Gaon Panchayat which is in the district of Nagaon. It is therefore the case of the Petitioners that under such circumstances, the question of the Petitioners after obtaining trade license under Section 3 of the Karbi Anglong District (Trading by Non-Tribals) Regulations, 1953 does not arise.

3. In the opinion of this Court, to resolve the dispute, there is a requirement of verification to be conducted by the Revenue Authorities of the Karbi Anglong Autonomous Council as to whether the shops of the Petitioners wherein they carry on their trade fall within the Karbi Anglong District. This opinion is based upon the fact that merely on the basis of a trade license issued by the Panchayat Authority or a notice issued by the Superintendent of Taxes, Karbi Anglong Autonomous Council, one cannot decide as to whether the Petitioners' business premises are within the ambit of the Karbi Anglong Autonomous Council.

4. This Court therefore directs the Secretary, Revenue Department of the Karbi Anglong Autonomous Council along with the District Commissioner, Nagaon to carry out the necessary verification as regards the location of the Petitioners' shops and thereupon submit a report before this Court on the next date.

5. List this matter on 02.11.2026.

6. In the interim, no coercive action be taken upon the Petitioners on the basis of the impugned communications dated 05.04.2023 assailed in the present proceedings.

JUDGE

Comparing Assistant