

GAHC010217962025



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

**Case No. : WP(C)/6062/2025**

M/S JALALUDDIN AHMED AND ANR  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT DHEKERIGAON, P.O.-  
BALIPARA, SONITPUR, ASSAM REPRESENTED BY ONE OF ITS PARTNER  
MD. JULFIKAR AHMED, THE PETITIONER NO. 2

2: MD JULFIKAR AHMED  
SON OF MD. JALALUDDIN AHMED  
RESIDENT OF VILLAGEDHEKERIGAON  
P.O.-BALIPARA  
DISTRICTSONITPUR  
PIN- 784101  
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS.  
THROUGH THE COMMISSIONER SECRETARY TO THE GOVERNMENT OF  
ASSAM, MINISTRY OF FINANCE TAXATION, KAR BHAWAN, GANESHGURI,  
GUWAHATI, ASSAM.

2:THE PRINCIPAL COMMISSIONER OF STAT TAXES  
ASSAM  
KAR BHAWAN  
G.S ROAD  
DISPUR  
GUWAHATI-06.

3:THE DEPUTY COMMISSIONER OF STATE TAX

TEZPUR  
ZONE-3  
TEZPUR  
ASSAM.

4:THE ASSISTANT COMMISSIONER OF STATE TAX

TEZPUR  
ZONE-3  
TEZPUR  
ASSAM

**Advocate for the Petitioner** : MS. N GOGOI,

**Advocate for the Respondent** : SC, FINANCE AND TAXATION,

**BEFORE**  
**HONOURABLE MR. JUSTICE MANISH CHOUDHURY**

**ORDER**

**29.10.2025**

On the prayer of Ms. N. Gogoi, learned counsel for the petitioner, list the case on 03.11.2025.

**JUDGE**

**Comparing Assistant**