

GAHC010218172025



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

Case No. : WP(C)/6060/2025

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 VILLAGE- DHEKERIGAON
P.O.-BALIPARA
DISTRICT- SONITPUR
PIN- 784101
ASSAM

VERSUS

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

2:THE PRINCIPAL COMMISSIONER OF STATE 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,

Linked Case : 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
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ASSAM.

Advocate for : MS. N GOGOI

Advocate for : SC

FINANCE AND TAXATION appearing for THE STATE OF ASSAM AND 3 ORS.

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

09.01.2026

Ms. N Gogoi, learned counsel for the petitioners is present.

The respondents are not represented.

Therefore, the matters stand deferred to be listed again on 28.01.2026.

JUDGE

Comparing Assistant