

GAHC010231302025



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

Case No. : WP(C)/6379/2025

DHANSIRI TRUCK OWNERS ASSOCIATION
REP BY ITS PRESIDENT DHANSIRI SARUPATHAR GOLAGHAT ASSAM PIN
785601

VERSUS

KARBI ANGLONG AUTONOMOUS COUNCIL AND ORS
REP BY ITS PRINCIPAL SECRETARY, KAAC SECRETARIAT, DIPHU ,ASSAM,
PIN 782460

2:THE SECRETARY
TAXATION DEPTT
KARBI ANGLONG AUTONOMOUS COUNCIL DIPHU ASSAM 782460

3:THE DEPUTY SECRETARY TAXATION DEPTT
KARBI ANGLONG AUTONOMOUS COUNCIL DIPHU ASSAM 782460

4:THE SUPERINTENDENT OF TAXES
TAXATION DEPTT KARBI ANGLONG AUTONOMOUS COUNCIL DIPHU
ASSAM 78246

For the petitioner (s) : Mr. S. Dey, Advocate

For the respondent (s) : Mr. J. Chutia, SC, KAAC

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

12.11.2025

Issue notice making it returnable on 03.12.2025.

2. Mr. J. Chutia, the learned Standing Counsel of the Karbi Anglong Autonomous Council accepts notice on behalf of all the respondents. Extra copies of the writ petition be furnished to him during the course of the day.

3. The petitioner herein which is an Association of truck owners of Dhansiri area in Golaghat has filed the instant writ petition assailing the various notifications issued on 30.11.2023; 08.05.2024 and 24.07.2024 and further in the alternative has also assailed the Regulation 6(c) of the Karbi Anglong District (Miscellaneous Taxes and Tolls) Regulation, 1983 (for short, 'the Regulation of 1983') as unconstitutional.

4. Mr. S. Dey, the learned counsel appearing on behalf of the petitioner submitted that taking into account that the alternative plea so taken, the petitioner for the present would not insist. He, however, submitted that the imposition so made vide the impugned notifications dated 30.11.2023; 08.05.2024 and 24.07.2024 is in fact a violation of Paragraph No.8 of the Sixth Schedule to the Constitution in as much as without the assent of the Governor, these

impugned notifications cannot be put into effect.

5. Heard Mr. J. Chutia, the learned Standing Counsel of the Karbi Anglong Autonomous Council who submitted that he would obtain instructions in that regard.

6. Be that as it may, upon hearing the learned counsels appearing on behalf of the parties and also perusing the Paragraph No.8 of the Sixth Schedule to the Constitution and the Regulation of 1983, it appears that the question arises as to whether the power to levy which has been given in terms with Paragraph No.8(c) of the Sixth Schedule, read with Regulation 6(c) of the Regulation of 1983 would permit the Executive Council to revise or amend the Schedule II to the Regulation without the assent of the Governor.

7. The affidavit be filed on or before 01.12.2025.

8. List accordingly.

JUDGE

Comparing Assistant