

GAHC010242062024



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

**Case No. : WA/67/2025**

RAJDEEP RAJKHOWA  
S/O CHANDAN RAJKHOWA, RESIDENT OF OIL VALLEY GAS AGENCY,  
JYOTI NAGAR MAKUM JUNCTION, BONGALIGAON, DIST TINSUKIA,  
ASSAM 786170.

VERSUS

1.SWAGATAM BORHAJOWAL AND 3 ORS  
S/O SRI NUMAL CHANDRA BORHAJOWAL, RESIDENT OF GELLAPUKHURI  
ROAD, PO AND PS AND DIST TINSUKIA, ASSAM.

2:THE STATE OF ASSAM  
REPRESENTED BY THE COMMISSIONER AND SECRETARY  
DEPARTMENT OF EXCISE DISPUR GUWAHATI 06

3:THE COMMISSIONER OF EXCISE  
ASSAM HOUSEFED COMPLEX DISPURGUWAHATI 781006

4:THE DISTRICT COMMISSIONER TINSUKIA ASSAM 78612

**Linked Case : I.A.(Civil)/837/2025**

RAJDEEP RAJKHOWA  
S/O- CHANDAN RAJKHOWA R/O- OIL VALLEY GAS AGENCY  
JYOTI NAGAR MAKUM JUNCTION BONGALIGAON DIST- TINSUKIA  
ASSAM PIN- 786170

VERSUS

1.SWAGATAM BORHAJOWAL  
S/O- NUMAL CHANDRA BORHAJOWAL R/O- GELLAPUKHURI ROAD  
PO AND PS TINSUKIA DIST- TINSUKIA ASSAM

2:THE STATE OF ASSAM  
REPRESENTED BY THE COMMISSIONER AND SECRETARY  
DEPARTMENT OF EXCISE DISPUR GUWAHATI 06

3:THE COMMISSIONER OF EXCISE  
ASSAM HOUSEFED COMPLEX DISPURGUWAHATI 781006

4:THE DISTRICT COMMISSIONER TINSUKIA ASSAM 786125

For the Appellant(s) : Mr. H. Buragohain, Advocate.

For the Respondent(s) : Mr. C. Sharma, Advocate for respondent No.1.

**- B E F O R E -**

**HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR  
HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY**

**20.01.2026**

*(Ashutosh Kumar, CJ)*

As jointly prayed for, re-notify on **24.02.2026**.

**JUDGE**

**CHIEF JUSTICE**

**Comparing Assistant**