

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

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

**For petitioner/appellant(s) : Mr. S. Dutta, Sr. Advocate**

Mr. H. Buragohain, Advocate

For respondent(s)

: Mr. C. Sarma, Advocate

– BEFORE –

HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

**24.02.2026**

***(Ashutosh Kumar, CJ)***

We have heard Mr. S. Dutta, learned senior Advocate for the appellant.

This case is being adjourned to **26.02.2026** to enable Mr. P. N. Goswami, learned Additional Advocate General, Assam, to apprise this Court whether the fresh tender process initiated by the Excise Department for issuing "IMFL OFF" licence has been concluded or is still pending and, if so, at what stage.

**JUDGE**

**CHIEF JUSTICE**

**Comparing Assistant**