

GAHC010242062024



undefined

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. S. Dutta, Senior Advocate assisted by Mr. H. Buragohain, Advocate.
For the Respondent(s) : Mr. C. Sharma, Advocate for respondent No.1.
: Mr. P.N. Goswami, Additional Advocate General, Assam assisted by Mr. I. Kalita, Advocate.

- B E F O R E -

HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

26.02.2026

(Ashutosh Kumar, CJ)

Let this case come up for consideration on **27.02.2026**.

JUDGE

CHIEF JUSTICE

Comparing Assistant