

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

**Advocate for the Petitioner** : MR. H BURAGOHAIN, MS R SAHA

**Advocate for the Respondent** : MR. P N GOSWAMI (R-2,3), MR. D GOGOI, ADV. EXCISE  
DEPTT.,MR. C SHARMA (R1)

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

SWAGATAM BORHAJOWAL

S/O- NUMAL CHANDRA BORHAJOWAL  
R/O- GELLAPUKHURI ROAD  
PO AND PS TINSUKIA  
DIST- TINSUKIA  
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REPRESENTED BY THE COMMISSIONER AND SECRETARY  
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ASSAM HOUSEFED COMPLEX  
DISPURGUWAHATI 781006

4:THE DISTRICT COMMISSIONER

TINSUKIA ASSAM 786125

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Advocate for : HRIKHIKEKH BURAGOHAIN  
Advocate for : SC  
EXCISE DEPTT. appearing for SWAGATAM BORHAJOWAL

**BEFORE**

**HON'BLE THE CHIEF JUSTICE (ACTING) MR. LANUSUNGKUM JAMIR**

**HON'BLE MR. JUSTICE N. UNNI KRISHNAN NAIR**

**O R D E R**

**19.06.2025**

(L.S. Jamir, C.J(Acting))

Heard Mr. H. Buragohain, learned counsel for the appellant.

Mr. C. Sharma, learned counsel appears for the respondent No.1; Mr. R. R. Gogoi, learned standing counsel, Excise Department appears on behalf of the respondent Nos. 2 and 3 and Ms. R. B. Bora, learned Govt. Advocate appears for the respondent No.4.

Admit.

List the matter for hearing after the ensuing summer vacation.

**JUDGE**

**CHIEF JUSTICE (ACTING)**

**Comparing Assistant**