

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

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

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3:THE COMMISSIONER OF EXCISE
ASSAM HOUSEFED COMPLEX DISPURGUWAHATI 781006

4:THE DISTRICT COMMISSIONERTINSUKIA 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.

- B E F O R E -

HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

18.08.2025

(Ashutosh Kumar, CJ)

Let these matters come up for consideration on 21.08.2025.

JUDGE

CHIEF JUSTICE

Comparing Assistant