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

Case No. : WP(C)/7273/2025

ANJAN KUMAR BHUYAN AND ANR
S/O- SRI PRAFULLA CHANDRA BHUYAN, R/O- 176 GERUA, GERUAATI,
DIST. MORIGAON, ASSAM, PIN- 782121.

2: HARENDRA HAZARIKA
S/O- SRI SANATAN HAZARIKA
R/O- BARANGABARI
CHATANGURI
DIST. MORIGAON
ASSAM
PIN- 782105

VERSUS

THE STATE OF ASSAM AND 6 ORS
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVERNMENT OF
ASSAM, HAVING HIS OFFICE AT ASSAM SECRETARIAT, DISPUR,
GUWAHATI, DIST- KAMRUP METRO, ASSAM, PIN- 781006.

2:THE COMMISSIONER AND SECRETARY
GOVERNMENT OF ASSAM
EXCISE DEPARTMENT
ASSAM SECRETARIAT
DISPUR
GUWAHATI-781006.

3:THE COMMISSIONER OF EXCISE
GOVERNMENT OF ASSAM
EXCISE DEPARTMENT
HOUSEFED COMPLEX
DISPUR
GUWAHATI-781006.

4:THE SUPERINTENDENT OF EXCISE

EXCISE DEPARTMENT
MORIGAON
PIN- 782105
ASSAM

5:THE DISTRICT COMMISSIONER
MORIGAON DISTRICT
PIN- 781025
ASSAM

6:THE COMMISSIONER AND SECRETARY
FINANCE (TAXATION) DEPARTMENT
GOVERNMENT OF ASSAM
ASSAM SECRETARIAT
DISPUR
GUWAHATI-781006
ASSAM

7:THE COMMISSIONER OF TAXES
GOVERNMENT OF ASSAM
KAR BHAWAN
GANESHGURI
PIN- 781006
GUWAHATI
ASSA

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

For the respondent (s) : Mr. R. R. Gogoi, SC, Excise

BEFORE
HON'BLE MR. JUSTICE DEVASHIS BARUAH
ORDER

17.12.2025

Heard Mr. H Buragohain, the learned counsel appearing on behalf of the petitioners.

2. Issue notice making it returnable on 06.02.2026.

3. Mr. B. Gogoi, the learned Additional Advocate General, Assam accepts notice on behalf of the respondent No.1, 5, 6 and 7 and Mr. R. R. Gogoi, the learned Standing Counsel, Excise Department appears and accepts notice on behalf of respondent Nos.2, 3 and 4. Extra copies of the writ petition be served upon the learned counsels for the respondents by tomorrow i.e. 18.12.2025.

4. The case of the petitioner herein is that the petitioner No. 1 herein is an IMFL 'ON' License Holder having a license in the name of the petitioner bearing License No. 43/2022-23 in the district of Morigaon and has been operating the said IMFL 'ON' License Shop in a Gaon Panchayat area falling under Gerua Gaon Panchayat, P.O- Geruagaon, P.S. Bhragaon, Morigaon. The said IMFL 'ON' License Shop of the petitioner is located in the aforementioned address which is a Gaon Panchayat area and the said fact can be discerned from a bare perusal of the License of the petitioner. It may be pertinent to mention herein that the said IMFL 'ON' License has been issued for a period of 1 (one) year and the same is renewed on expiry of 1 (one) year. The petitioner's license is currently renewed and is valid and the same is in operation, which however will be due for its renewal in few months for the next term.

5. The petitioner No. 2 herein is an IMFL 'ON' License Holder

having a license in the name of the petitioner bearing License No. 36/2020-21 in the district of Morigaon and has been operating the said IMFL 'ON' License Shop in a Gaon Panchayat area falling under Barangabari Gaon Panchayat, P.O- Komoraguri, P.S- Morigaon. The said IMFL 'ON' License Shop of the petitioner is located in the aforementioned address which is a Gaon Panchayat area and the said fact can be discerned from a bare perusal of the License of the petitioner. It may be pertinent to mention herein that the said IMFL 'ON' License has been issued for a period of 1 (one) year and the same is renewed on expiry of 1 (one) year. The petitioner's license is currently renewed and is valid and the same is in operation, which however will be due for its renewal in few months for the next term. As the IMFL "On" Licenses of the petitioners were not profitable, the petitioners sought for conversion of the IMFL "On" License to IMFL "Off" License which is permissible in terms with Rule 279A of the Assam Excise Rules, 2016, which came into effect w.e.f. 07.04.2025. It is the case of the petitioners that the respondent No.3 has not considered the same, inspite of the recommendation being given by the respondent Nos.4 and 5.

6. On the other hand, it is the further case of the petitioners that the respondent No.3 had issued a communication directing the petitioner to register under the Assam Value Added Tax, Act,

2003 (for short, 'the Act of 2003') in view of Section 10(1)A of the said Act which came into effect on 17.06.2015.

7. Mr. H Buragohain, the learned counsel for the petitioners submits that the petitioner's license would expire on 15.02.2026 and the respondent authorities have taken this as an excuse not to renew, although no amount of tax has been quantified the petitioners. It is under such circumstances that the present writ petition has filed.

8. The respondents are directed to bring on record their stand by filing the affidavit on or before 02.02.2026.

9. Pending the next date, it shall not be a bar on the part of the petitioners to register the IMFL Shop under the Act of 2003, if so advised.

10. Further, it shall also not be a bar on the part of the respondent authorities to consider the application filed by the petitioners seeking conversion, once the petitioner is registered under the Act of 2003.

11. List accordingly.

JUDGE

Comparing Assistant