

GAHC010276522025



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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

Advocate for the Petitioner : MR. H. BURAGOHAIN, MS A DEVI,MS. H BORAH

Advocate for the Respondent : GA, ASSAM, SC, FINANCE,SC, EXCISE DEPTT.

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : --06.02.2026

Heard Mr. H. Buragohain, learned counsel for the petitioners and Mr. R.R. Gogoi, learned Standing Counsel, Excise Department for the Official respondents.

2. Mr. Gogoi has submitted that he has received the necessary instruction to file the counter affidavit and has sought for listing of the case after two weeks, in order to file the counter affidavit.

3. The prayer is allowed.
4. Mr. Buragohain, learned counsel for the petitioner has submitted that in writ petitions, W.P.[C.] no. 7269/2025 and W.P.[C.] no. 7311/2025, wherein the petitioners are similarly circumstanced like the petitioner herein, an interim order has been passed to the effect that no coercive action should be taken against the petitioners till the disposal of the writ petitions. Projecting so, Mr. Buragohain has pressed for a similar interim order.
5. Mr. Gogoi, learned Standing Counsel, Excise Department is in agreement that this petitioner is similarly circumstanced as like the petitioners in W.P.[C.] no. 7269/2025 and W.P.[C.] no. 7311/2025.
6. In the above view of the matter, it is observed, in the interim, that no coercive action shall be taken against the petitioner till the disposal of the present writ petition.
7. List the case on 25.02.2026.

JUDGE

Comparing Assistant