

GAHC010136072024



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

Case No. : WA/287/2024

DIPAK BORUAH
S/O- SRI BUBUL BORUAH, R/O- VILLAGE- DOOLAHAT, P.O. DOOLOHAT,
P.S. LALUK, DIST.- LAKHIMPUR, ASSAM, PIN- 787023

VERSUS

THE STATE OF ASSAM AND 4 ORS
REP. BY THE COMM. AND SECY. TO THE GOVT. OF ASSAM, EXCISE
DEPTT., DISPUR, GHY-6

2:THE COMMISSIONER OF EXCISE
ASSAM HOUSE-FED COMPLEX
DISPUR GHY-6

3:THE DEPUTY COMMISSIONER
LAKHIMPUR
NORTH LAKHIMPUR

4:THE SUPERINTENDENT OF EXCISE
LAKHIMPUR NORTH LAKHIMPUR

5:THE INSPECTOR OF EXCISE
LAKHIMPUR DISTRICT (S) CIRCLE
NORTH LAKHIMPU

For the appellant : Mr. B.D. Goswami, Advocate
For the respondents : Mr. N. Goswami, S.C., Excise Deptt.
For respondent Nos.1, 2, 4 and 5
Mr. D.K. Sarmah, Addl. Sr. Govt.
Advocate, Assam for respondent No.3

– B E F O R E –

HON'BLE THE CHIEF JUSTICE MR. VIJAY BISHNOI

HON'BLE MR. JUSTICE SUMAN SHYAM

28-08-2024

(Vijay Bishnoi, C.J.)

This intra-Court writ appeal is preferred by the appellant against the judgment and order dated 07.06.2024 passed by the learned Single Judge in W.P.(C)1745/2023.

The learned Single Judge by the impugned judgment and order has refused to interfere with the action of the respondents in cancelling the IMFL 'ON' licence, which was issued in favour of the appellant on 20.04.2022 for selling Indian Made Foreign Liquor (IMFL), on the ground that the appellant had obtained the said licence by furnishing false documents. The Excise Department cancelled the appellant's IMFL 'ON' licence on 31.12.2022, on receiving complaint to the effect that the appellant had provided false documents regarding the place for which the IMFL 'ON' licence was obtained and later on, the appellant also illegally shifted the IMFL 'ON' shop to a new location.

On receiving the said complaint, an enquiry was conducted. During the course of enquiry, a show cause notice was issued to the appellant and, in reply to the said show cause notice, the appellant admitted his mistake but submitted that due to his ignorance about the Excise Act, he had committed the said mistake. The Enquiry Officer in the enquiry report has concluded that the appellant did acquire the IMFL 'ON' licence in the name of 'D.B. Restaurant' at Doolahat Tiniali in Lakhimpur district by providing false documents and he also shifted the restaurant to a totally new plot in breach of the rule or condition of

licence under Section 58 (b) of the Assam Excise Act, 2000.

Having heard the learned counsel for the appellant and after going through the material available on record, particularly taking into consideration the fact that the appellant did acquire the IMFL 'ON' licence by furnishing false documents, we are not inclined to interfere with the impugned judgment and order passed by the learned Single Judge in W.P.(C) 1745/2023. Hence, this writ appeal is dismissed.

JUDGE

CHIEF JUSTICE

Comparing Assistant