

GAHC010218922018



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

Case No. : WP(C)/6501/2019

M/S. PIRDAN CHHAGANLAL AND ANR.
A SOLE PROPRIETORSHIP FIRM HAVING ITS REGD. OFFICE SITUATED AT
J.P.AGARWALLA PATH
WARD NO.5
P.O.AND P.S. AND DIST- SIVASAGAR- 785640
ASSAM
REP. BY SHRI RAMESH KUMAR BHATTER

2: RAMESH KUMAR BHATTER
S/O- LT CHHAGAN LAL BHATTER
R/O- J.P.AGARWALLA PATH
WARD NO.5
P.O.AND P.S. AND DIST- SIVASAGAR
ASSAM- 785640
VERSUS

THE STATE OF ASSAM AND 5 ORS.
THROUGH THE SECY.
DEPTT. OF AGRICULTURE
GOVT. OF ASSAM
DISPUR
GHY-6

2:ASSAM STATE AGRICULTURAL MARKETING BOARD
(A BOARD CONSTITUTED UNDER THE ASSAM AGRICULTURAL MARKET
PRODUCE ACT
1972)
REP. BY ITS CHAIRMAN
RAM KRISHNA MISSION
MISSION ROAD
ULUBARI
GHY-07

ASSAM

3:ASSAM STATE MARKETING COMMITTEE
HAVING ITS OFFICE AT RAM KRISHNA MISSION
GHY
ASSAM

4:CHIEF EXECUTING OFFICER
ASSAM STATE AGRICULTURAL MARKETING BOARD
HAVING ITS OFFICE AT RAM KRISHNA MISSION
MISSION ROAD
ULUBARI
GHY-07 ASSAM

5:SIVASAGAR DISTRICT REGULATED MARKET COMMITTEE
SIVASAGAR
ASSAM

6:JORHAT DISTRICT REGULATED MARKET COMMITTEE
JORHAT
ASSAM

Advocate for : MR. A GANGULY
Advocate for : SC A S A M B appearing for THE STATE OF ASSAM AND 5 ORS.

BEFORE
HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR

ORDER

Date : 05.08.2024

Heard Mr. A. Ganguly, learned counsel for the petitioners. Also heard Mr. N. J. Gogoi, learned standing counsel, appearing on behalf of the Assam State Agriculture Marketing Board(ASAMB).

It has been conjointly submitted by the learned counsels appearing for the parties that the issue involved in this writ petition pertaining to cess levied on Mustard Oil, is squarely covered by the judgment and order, dated 08.11.2018, passed by this Court in Writ Appeal No. 288/2018.

As the said issue has already been settled by the said Division Bench judgment, the learned counsels appearing for the parties, have submitted that no further adjudication is required in these writ petitions. They have, accordingly, submitted that the subject-matter pertaining to levy of cess on Mustard Oil, involved in these writ petitions, is to abide by the said judgment and order, dated 08.11.2018, passed by the Division Bench of this Court in Writ Appeal No. 288/2018.

It is further to be noted that in the present proceeding, the petitioners had also raised a grievance with regard to levy of cess on pulses.

Mr. Gogoi, learned standing counsel, Assam State Agriculture Marketing Board(ASAMB), has submitted that the issue pertaining to levy of cess on Pulses, is covered by the decision of this Court rendered in the case of M/s. Bhattar Traders & anr., vide judgment & order, dated 03.10.2023, in WP(c)1326/2020. The said submission is supported by the learned counsel for the petitioners.

Accordingly, the issue raised in the present proceeding pertaining to the pulses, would be covered by the said decision of this Court in the case of M/s. Bhattar Traders(supra).

In view of the submissions as made above by the learned counsels for the parties; this writ petition, accordingly, stands disposed of.

JUDGE

Comparing Assistant