

GAHC010265062022



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

Case No. : WP(C)/8285/2022

OILMAX ENERGY PRIVATE LTD. AND ANR.
BEING A COMPANY INCORPORATED UNDER THE RELEVANT PROVISIONS
OF THE COMPANIES ACT, 2013, HAVING ITS REGD. OFFICE AT 3-A, OMKAR
E-SQUARE, CHUNABHATTI SIGNAL, EASTERN EXPRESS HIGHWAY, SION
(EAST), MUMBAI- 400022 AND HAVING ITS OPERATIONAL OFFICE AT
AMGURI SELENGHAT TEA ESTATE, P.O. SELENGHAT, JORHAT, ASSAM-
785636

2: ASSAM COMPANY INDIA LIMITED (ACIL)
A COMPANY REGD. UNDER THE RELEVANT PROVISIONS OF THE
COMPANIES ACT
1956 HAVING ITS REGD. OFFICE AT GREENWOOD TEA ESTATE
P.O. AND T.O- DIBRUGARH
DIST.- DIBRUGARH
ASSAM- 78600

VERSUS

THE STATE OF ASSAM AND 3 ORS.
THROUGH THE MINISTRY OF FINANCE HAVING ITS OFFICE AT
4QXQPLUS5Q9, BISHNU PRASAD RAVA FLYOVER, DISPUR, GANESHGURI,
GUWAHATI, ASSAM- 781006

2:THE ASSTT. COMMISSIONER OF TAXES
JORHAT UNIT HAVING ITS OFFICE AT JORHAT
JEC ROAD
JORHAT- 785001

3:THE SUPERINTENDENT OF TAXES
JORHAT UNIT HAVING ITS OFFICE AT JORHAT
JEC ROAD
JORHAT- 785001

4:THE INSPECTOR OF TAXES

JORHAT UNIT HAVING ITS OFFICE AT JORHAT
JEC ROAD
JORHAT- 78500

For the petitioner (s) : Mr. G. Khandelia, Advocate

For the respondent (s) : Mr. B. Gogoi, Advocate

BEFORE
HON'BLE MR. JUSTICE DEVASHIS BARUAH
ORDER

22.08.2024

Heard Mr. G. Khandelia, the learned counsel appearing on behalf of the petitioners. Mr. B. Gogoi, the learned counsel appears behalf of the Finance and Taxation Department of the Government of Assam.

2. The petitioners herein have challenged the issuance of the registration certificate by the Superintendent of Taxes, Government of Assam under the Assam Taxation (on Specified Lands) Rules, 1990.

3. It is the case of the petitioners that the petitioners have not applied for the said registration. However, the said registration has been imposed upon the petitioners, and as such, the present proceedings have been initiated challenging the same.

4. This Court during the course of hearing has pointed out to the learned counsel appearing on behalf of the petitioners the Rule 7(7) of the Assam Taxation (on Specified Lands) Rules, 1990 permits the Superintendent of Taxes to register an owner who fails to apply for registration within a specified time. Taking into account above, the learned counsel for the petitioners submits that the petitioners would not like to further press the instant writ petition.

5. According, the instant writ petition stands closed on withdrawal.

JUDGE

Comparing Assistant