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2026:GAU-AS:12610

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

Case No. : WP(C)/6996/2025

M/S GOGOI WINE BAR AND RESTURANT
REPRESENTED BY ITS PROPRIETOR SRI PRADIP GOGOI, SON OF LATE PUNARAM GOGOI, PERMANENT RESIDENT OF VILL.-BETONI PATHAR GAON, P.O.- NAOJAN, P.S. SARUPATHAR, DISTRICT- GOLAGHAT, ASSAM

VERSUS

THE STATE OF ASSAM AND 6 ORS
REPRESENTED BY THE PRINCIPAL SECRETARY TO THE GOVT. OF ASSAM, EXCISE DEPARTMENT, DISPUR, GUWAHATI-06..

2:THE COMMISSIONER AND SECRETARY
TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI-06.

3:THE COMMISSIONER OF TAXES
ASSAM
KAR BHAWAN
DISPUR
ASSAM
GUWAHATI-06.

4:THE COMMISSIONER OF EXCISE
ASSAM
HOUSEFED COMPLEX
DISPUR
GUWAHATI-06.

5:THE DISTRICT COMMISSIONER
GOLAGHAT

ASSAM

6:THE ASSISTANT COMMISSIONER OF TAXES
GOLAGHAT UNIT
GOLAGHAT
ASSAM

7:THE DY. SUPERINTENDENT OF EXCISE
SARUPATHAR
CO-DISTRICT

Advocate for the Petitioner : MR G G GOGOI, A TALUKDAR,MS A DAS

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

BEFORE
HONOURABLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

02.09.2026

1. Heard Mr. G. G. Gogoi, learned counsel for the petitioner. Also heard Mr. B. Gogoi, learned Additional Advocate General, Assam, as well as Standing Counsel for the Finance Department.

2. The challenge made in this writ petition is to a notice dated 25.11.2025, issued by the District Commissioner, Golaghat, whereby the petitioner, along with some others, has been directed to obtain registration under the Assam Value Added Tax Act, 2005.

3. The notice proceeds on the premise that the petitioner, being engaged in the sale of IMFL, was liable to obtain registration and calls upon him to comply with the statutory requirement within the stipulated period, failing which the renewal of the excise

license may be affected.

4. It is true that the statutory provisions have not been referred to with complete precision in the notices.

5. Section 21 of the Assam Value Added Tax Act, 2005, deals with compulsory registration of dealers liable to pay tax.

Section 22 empowers the prescribed authority to de-register a dealer who, despite being liable to pay tax, has failed to obtain registration, subject to notice and a reasonable opportunity of being heard.

Section 23 relates to voluntary registration.

6. The reference to Sections 22 and 23 in the notice, therefore, in the opinion of this Court, cannot be said to be technically correct. Nevertheless, the substance of the notice is referable to the statutory scheme relating to compulsory registration.

7. An erroneous or inappropriate reference to a statutory provision by itself could not render the notice without jurisdiction. At the same time, the notice dated 25.11.2025 does not determine any liability towards VAT for the past period, nor does it quantify any amount payable by the petitioner.

8. Whether the petitioner is liable to pay VAT for any previous period, and the quantum thereof, are matters that must be determined independently by the competent authority in

accordance with the Act, after following the prescribed procedure and affording the petitioner an opportunity of hearing.

9. The stipulation regarding non-renewal of the excise license cannot be understood to mean that the alleged past VAT liability has been adjudicated or that disputed liability automatically constitutes government dues.

10. The power of the Excise Authority under Rule 128 of the Assam Excise Rule, 2016 (As amended) to consider renewal, where government dues remain unpaid, cannot dispense with the requirement of lawful determination of the liability sought to be treated as such.

11. At this stage, the learned counsel for the petitioner submits that the petitioner shall take the necessary steps to get registered under the Assam Value Added Tax Act, 2005.

12. Accordingly, the challenge to the notice dated 25.11.2025, issued by the District Commissioner, Golaghat, is rejected; however, it is clarified that the said notice shall not be treated as an adjudication or determination of any past VAT liability of the petitioner.

13. The respondents shall be at liberty to proceed with the registration of the petitioner and, if so warranted, determine any past VAT liability strictly in accordance with law, after affording the petitioner an opportunity of hearing.

14. This disposes of the writ petition.

JUDGE

Comparing Assistant