GAHC010018632025

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

Case No. : WP(C)/589/2025

NIREN BHATTACHARJYA
S/O- PRABODH BHATTACHARJYA R/O- HOUSE NO. 98, SEWALI PATH, HATIGAON P.O.- HATIGAON P.S.- HATIGAON DISTRICT- KAMRUP (M), ASSAM. PIN- 781038.

VERSUS

THE STATE OF ASSAM AND 4 ORS.
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM, FINANCE (TAXATION) DEPARTMENT, JANATA BHAWAN, DISPUR, ASSAM 781006.

2:THE JOINT SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
JANATA BHAWAN
DISPUR
ASSAM- 781006.

3:THE DEPUTY SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPARTMENT
JANATA BHAWAN
DISPUR
ASSAM- 781006.

4:THE ASSISTANT COMMISSIONER OF TAXES
GUWAHATI UNIT-D
KAR BHAWAN
DISPUR
ASSAM- 781006.

5:THE ACCOUNTANT GENERAL (A AND E)
ASSAM

MAIDAMGAON
BELTOLA
GUWAHATI- 781029

Advocate for the Petitioner : MR S BORTHAKUR, P KHATANIAR,MR SAURADEEP DEY

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

BEFORE
HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR

ORDER

Date : 07.01.2026

1. Heard Mr. P Khataniar, learned counsel for the petitioner. Also heard Mr. B Gogoi, learned Addl. Advocate General appearing for the State respondents and Mr. B Sarma, learned Standing counsel, A.G. Assam.

2. The petitioner in the present proceedings has prayed for a direction for authorizing to him subsistence allowance for the period he was placed under suspension.

3. Mr. B Gogoi, learned Addl. Advocate General, on instruction, submits that the arrears of the subsistence allowance receivable by the petitioner for the period he was placed under suspension was computed and has been released to the petitioner.

4. The learned counsel for the petitioner submits that upon completion of period of 3(three) months with effect from the date he was placed under suspension, the subsistence allowance due to the petitioner is required to be revised by the respondent authorities. The learned counsel for the petitioner submits that the respondent

authorities while authorizing to him his subsistence allowance for the period he was placed under suspension, had not revised the subsistence allowance that is required to be authorized to him.

5. I have heard the learned counsel for the parties and perused the materials available on record.

6. The petitioner in the present proceedings having only prayed for authorizing to him his subsistence allowance for the period he was placed under suspension and the respondent authorities having duly authorized to the petitioner his subsistence allowance at the rate as concluded by them, the grievance raised by the petitioner in the present proceedings stands redressed. However, the petitioner having also contended that the subsistence allowance due to him not being revised after completion of a period of 3(three) months with effect from the date he was placed under suspension, the petitioner is directed to submit a representation before the competent authority staking a claim for being authorized his due subsistence allowance at the enhanced rate as permissible.

7. Such representation be submitted by the petitioner within a period of 1(month) from today.

8. The respondent competent authority, on receipt of the said representation, shall consider the same and dispose of the same by way of issuance of a speaking order.

9. In the event the petitioner is found to be entitled to be authorized subsistence allowance at an enhanced rate, the amount due to the petitioner shall be computed and released to the

petitioner within a period of (three) months with effect from the date of receipt of a certified copy of this order along with the said representation.

10. With the above observations and directions, the present writ petition stands disposed of.

JUDGE

Comparing Assistant