GAHC010236282026

2026:GAU-AS:15881

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

Case No. : WP(C)/5819/2026

M/S LL NONGRUM TIMBER INDUSTRIES (UNIT VENEER MILL)
A PARTNERSHIP FIRM HAVING ITS PRINCIPAL PLACE OF BUSINESS/FACTORY AT UMIAM INDUSTRIAL ESTATE,UMIAM BARAPANI, DISTRICT OF RI BHOI, PIN 793103, MEGHALAYA, REPRESENTED BY ONE OF ITS PARTNER NAMELY SANJAY KUMAR GADIA,AGED ABOUT 62, S/O LATE MANOHAR LAL GADIA, R/O SOHUM RESIDENCY, FLAT NO 3C, RG BARUAH ROAD, ZOO ROAD, DISPUR, KAMRUP(M), GUWAHATI- 781005, ASSAM

VERSUS

THE STATE OF ASSAM AND 5 ORS
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT OF ASSAM, NEW CM BLOCK, 3RD FLOOR, JANATA BHAWAN, DISPUR, GHY 781006, KAMRUP M, ASSAM

2:THE SPECIAL CHIEF SECRETARY
GOVT OF ASSAM
ENVIRONMENT
FOREST AND CLIMATE CHANGE DEPARTMENT
E BLOCK
3RD FLOOR
JANATA BHAWAN
DISPUR
GHY 781006
KAMRUP M
ASSAM

3:THE PRINCIPAL CHIEF CONSERVATOR OF FOREST AND HEAD OF FOREST FORCE
ASSAM
ARANYA BHAWAN
PANJABARI
GHY 781037

KAMRUP M
ASSAM

4:THE AUTHORISED OFFICER CUM DIVISIONAL FOREST OFFICER
KAMRUP EAST DIVISION
BASISTHA
GHY 781029
KAMRUP M
ASSAM

5:THE RANGE FOREST OFFICER
GUWAHATI RANGE
SANTIPUR
BHUTNATH
GHY 7811009
KAMRUP M
ASSAM

6:THE BEAT OFFICER
KALAPAHAR BEAT
AK AZAD ROAD
KALAPAHAR
GHY 781016
KAMRUP M
ASSAM

7:THE CHIEF COMMISSIONER OF CGST AND CUSTOMS
GST BHAWAN
GUWAHATI ZONE
KEDAR ROAD
MACHKHOWA
GHY 781001
KAMRUP M
ASSA

BEFORE

HON'BLE MR. JUSTICE DEVASHIS BARUAH

For the Petitioner(s) : Mr. A. K. Bhuyan, Advocate
: Mr. M. Das, Advocate

For the Respondent(s) : Mr. D. Gogoi, SC, Forest
: Mr. S. C. Keyal, Sr. Advocate
: Mr. K. Jain, Advocate
: Mr. K. Gogoi, Addl. Sr. GA, Assam

- Date on which Judgment was reserved : NA
- Date of Pronouncement of Judgment : **16.10.2026**
- Whether the pronouncement is of the Operative Part of the Judgment : Yes
- Whether the full Judgment has been Pronounced : NA

JUDGMENT AND ORDER (ORAL)

Heard Mr. A. K. Bhuyan, the learned Senior counsel assisted by Mr. M. Das, the learned counsel appearing on behalf of the Petitioner and Mr. D. Gogoi, the learned Standing counsel appears on behalf of the Forest Department. I have also heard Mr. S. C. Keyal, the learned Senior counsel assisted by Mr. K. Jain, the learned counsel appears on behalf of the Respondent No.7 and Mr. K. Gogoi, the learned Additional Senior Government Advocate appears on behalf of the Chief Secretary to the Government of Assam.

2. The present writ petition has been filed by the Petitioner being aggrieved by the action on the part of the Respondent No.6 in seizing the vehicle bearing Registration No. BR-01-GG-7908.

3. It is the specific case of the Petitioner that the Petitioner has transit pass, permits and the due IGST payments have been made.

It is alleged that the vehicle was seized to verify whether the GST payments have been paid.

4. The learned Senior counsel appearing on behalf of the Petitioner submitted that the Respondent No.6 has no authority to seize a truck on account of any violation of the provisions of the Central Goods and Services Tax Act, 2017/Assam Goods and Service Tax Act, 2017 (for short, "the CGST/AGST Act of 2017") or the Integrated Goods and Services Tax Act, 2017. The Authority of the Respondent No.6 is only to ascertain, as to whether the core veneer being transported in the vehicle has the necessary transit pass.

5. This Court vide order dated 14.10.2026 issued notice and enquired with the learned Standing counsel for the Forest Department as to why the vehicle in question was stopped in spite of the driver having produced the transit pass/permits/GST payment receipts before the Respondent No. 6.

6. Today, Mr. D. Gogoi, the learned Standing counsel for the Forest Department submitted that although the Respondent No.6 has no authority to inquire into the compliance with the provisions of the CGST/AGST Act of 2017 or the Integrated Goods and

Services Tax Act, 2017, but upon measurement being carried out, it was found that the transit pass was of the volume of 29.672 m^3, whereas on measurement, it was found to be 36 m^3. The learned Standing counsel submitted that this aspect has been telephonically informed to him by the Respondent No.6.

7. Mr. A. K. Bhuyan, the learned Senior counsel appearing on behalf of the Petitioner submitted that the Respondent No.6 may not be aware that while calculating the cubic volume of the veneer, there is a requirement of taking into consideration the permissible allowance of 30 to 40% of the air gap, inasmuch as veneer is delicate and may break during transportation if there is no air gap maintained. In this regard, the learned Senior counsel has referred to a communication dated 04.07.2018 issued by the Principal Chief Conservator of Forests (T), Meghalaya to the Principal Chief Conservator of Forests (T), Government of Assam. The relevant portion of the said communication is reproduced herein below:

"***GOVERNMENT OF MEGHALAYA***

DEPARTMENT OF FORESTS AND ENVIRONMENT

OFFICE OF

THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS: MEGHALAYA

& HEAD OF FOREST FORCE

No.MFG.39/80/4915 *Dated Shillong, the 4th July, 2018.*

To,

The Principal Chief Conservator of Forests (T),
Government of Assam,
Guwahati.

Sub: Request for consideration of Air Gap of Green Core Veneer.

Sir,

With reference to the subject cited above, I am to inform that an application has been received from M/s Timber Craft & Veneer Products (India) Pvt. Ltd. at Umiam Industrial Estate, Ri-Bhoi District, Meghalaya requesting for consideration for providing allowance of Green Core Veneer Air Gap from the present allowance of 30% to 40%.

In this connection, the Range Forest Officer, I/c Shillong North Range has conducted spot inspection and founded as follows:

Measurement of the area of body of truck is length x breadth x height = 7.13m x 2.95m x 2.38m = 50.06m³, presently permissible air gap is 30%.

Therefore the cubic content of the Veneer is = 35.04m³.

But as per the bundles of Non Sal Species i.e green commercial cum Veneer thickness 2.50mm being loaded is 1580 bundles where the total area is 12003.69 sqm.

Therefore the actual cubic content = 12003.69 x 2.50mm or 0.0025m = 30.00 m³.

In view of the above finding, perhaps allowance of 40% Air gaps may be provided for determining near actual volume in cubic meter of Green Core Veneer loaded in Truck.

The same is being permitted and you are requested to also kindly instruct your officers at the field level to please allow the same.

Yours faithfully,

(Y.S. SHULLAI, IFS)
Principal Chief Conservator of Forests (T)
Meghalaya, Shillong"

8. Taking into account the aforesaid aspects, this Court is of the opinion that the instant writ petition can be disposed of by directing the Divisional Forest Officer, i.e., the Respondent No. 4, to carry out the necessary verification as to whether the transit pass issued to the Petitioner commensurate with the core veneer being transported.

9. Accordingly, the instant writ petition stands disposed of with the following observations and directions:

(i) The Petitioner is granted the liberty to approach the Respondent No. 4 with a certified copy of the instant judgment and other documents substantiating that the quantity of core veneer being transported commensurate with the transit pass issued to the Petitioner.

(ii) Upon hearing the Petitioner or its authorized representative, the Respondent No.4 shall consider whether the transit pass in question commensurate with the core veneer being transported.

(iii) It is observed that if the Divisional Forest Officer finds that the transit pass commensurates with the core veneer being transported, the vehicle bearing Registration No. BR-01-GG-7908 shall be released forthwith.

(iv) It is further observed that if the Divisional Forest Officer finds that the transit pass does not commensurate with the core veneer being transported, the Respondent No.4 shall be at liberty to take such action as is permissible under the law.

(v) It is, however, observed that as the veneer may deteriorate if kept in its present condition, the Respondent No.4 shall take a decision at the earliest, and not later than 10 (ten) days from the date the certified copy of the present judgment is served upon the Respondent No.4.

JUDGE

Comparing Assistant