

**Court No.3.****HIGH COURT OF SIKKIM**Record of proceedings**W.P. (C) No. 49 of 2022**

M/S GARG SONS ESTATE PROMOTERS PVT. LTD. .... PETITIONER

VERSUS

STATE OF SIKKIM &amp; ORS.

.... RESPONDENTS

Date: 06.11.2023

CORAM

**HON'BLE MR. JUSTICE BHASKAR RAJ PRADHAN, J.**

For Petitioner : Mr. Navin Barik, Advocate.  
Mr. Sandip Majumder, Advocate and  
Ms. Rachana Rai, Advocate.

For Respondent : Dr. Doma T. Bhutia, Additional Advocate General.  
Nos.1, 2 & 4. Mr. Shakil Raj Karki, Assistant Government  
Advocate.

For Respondent : Mr. Pramit Chhetri, Advocate.  
No.3

.....

**1.** The present writ petition is directed against a notice dated 08.04.2022 issued by the respondent no.3 by which a proposal to impose "Dzumsa Tax" as per the scheduled therein was made. The learned counsel for the petitioner submits that they are aggrieved by this notice. Pleadings have been exchanged. The respondent no.3 has filed its counter-affidavit. In paragraph 8 thereof, the respondent no.3 states:

*"8. The present Petition is also liable to be dismissed at the threshold by virtue of the same, the petitioners are trying to lay an indirect challenge to an order dated 08.04.2023 (sic) which has never been brought into effect/force and nor the rates detailing out the Dzumsa Tax have been verified or signed by the coram (sic) constituting the Lachen Dzumsa or any of its representatives."*

**2.** In view of the categorical statement of the respondent no.3 this Court is of the view that nothing survives in the present writ petition. This Writ Petition (C) No. 49 of 2022 is accordingly



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disposed of in terms of the stand taken by the respondent no.3 that  
the impugned notice dated 08.04.2022 has never been brought into  
force.

**Judge**

to/      **Index: yes/No**  
         **Internet: yes/No**