

GAHC010004972023



undefined

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

Case No. : WP(C)/417/2023

UDALGURI BEVERAGES PVT. LTD.
A COMPANY REGD. UNDER THE PROVISIONS OF THE COMPANIES ACT,
1956 HAVING ITS REGD. OFFICE AT VILLAGE DINJAN IN THE DIST. OF
DIBRUGARH, ASSAM AND HEAD OFFICE SITUATED AT 234, G.N.B. ROAD,
GHY-03, IN THE DIST. OF KAMRUP (M), ASSAM AND IN THE PRESENT
PROCEEDINGS REP. BY MR. H.S.KUMBHAT, ONE OF THE DIRECTORS OF
THE PETITIONER COMPANY

VERSUS

THE STATE OF ASSAM AND 2 ORS.
REP. BY THE COMM. AND SECY. TO THE GOVT. OF ASSAM, FINANCE
(TAXATION) DEPTT., DISPUR, GHY

2:COMMISSIONER OF STATE TAXES
(EARLIER KNOWN AS COMMISSIONER OF TAXES)
ASSAM
KAR BHAWAN
DISPUR
GHY-06

3:THE SUPERINTENDENT OF TAXES
GUWAHATI
UNIT-D
KAR BHAWAN
DISPUR
GHY-0

Advocate for the Petitioner : DR. ASHOK SARAFA, B SARMA,MR P K BORA,MR P
BARUAH,MR. G. DUTTATRAY,MR S J SAIKIA,MR. N N DUTTA

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR**

ORDER

Date : 26.08.2025

Heard Dr. A. Saraf, learned counsel, assisted by Mr. P.K. Bora, learned counsel, appearing for the petitioner. Also heard Mr. B. Gogoi, learned Additional Advocate General, appearing for the State Respondents.

Heard the parties at length. However, Mr. B. Gogoi, submits that he be granted some time to place on record authorities, in support of his submissions made by him.

Prayer accepted.

Registry to list this matter again on **02.09.2025**, for further hearing.

JUDGE

Comparing Assistant