

GAHC010058602026



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

**Case No. : WP(C)/1857/2026**

ASSAM GAS COMPANY LIMITED  
A COMPANY INCORPORATED UNDER THE COMPANIES ACT. 1956 AND  
HAVING ITS REGISTERED OFFICE AT DULIAJAN, DIST.- DIBRUGARH AND  
IN THE PRESENT PROCEEDINGS REPRESENTED BY MR. GOKUL  
CHANDRA SWARGIYARI, THE MANAGING DIRECTOR OF THE PETITIONER  
COMPANY.

VERSUS

THE STATE OF ASSAM AND ORS  
REPRESENTED BY THE COMMISSIONER AND THE SECRETARY TO THE  
GOVERNMENT OF ASSAM, DEPARTMENT OF FINANCE AND TEXATION,  
ASSAM SECRETARIAT, DISPUR, GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM  
KAR BHAWAN  
DISPUR  
GUWAHATI-781006.

3:THE ADDITIONAL COMMISSIONER OF TAXES  
ASSAM  
KAR BHAWAN  
DISPUR  
GUWAHATI-781006.

4:THE SUPERINTENDENT OF TAXES  
NAHARKATIA  
ASSA

**Advocate for the Petitioner** : MR P BARUAH, DR. ASHOK SARAF,MR. A. KAUSHIK,B  
SARMA,MR P K BORA,MR S J SAIKIA,MR. N N DUTTA

**Advocate for the Respondent : , SC, FINANCE AND TAXATION**

**BEFORE  
HONOURABLE MR. JUSTICE ANJAN MONI KALITA**

**ORDER**

**Date : --01.04.2026**

**1.** Heard Mr. B. Sarma, learned counsel for the petitioner. Also heard Mr. H. Baruah, learned counsel appearing on behalf of Mr. B. Gogoi, learned Additional AG, Assam for the State respondents.

**2.** The present writ petition has been filed challenging the impugned order dated 05.03.2026, passed by the Additional Commissioner of Taxes, Assam, Kar Bhawan, Dispur, Guwahati on the revision petition filed by the petitioner for the Assessment Year 2013-14 under the Assam Value Added Tax Act, 2003 directing the petitioner to deposit 25% of the disputed demand for admission of the revision application.

**3.** The learned counsel appearing for the petitioner submits that since the petitioner is a government undertaking and in terms of the decision of the Hon'ble Supreme Court in case of ***BPCL Vs. Commissioner of Sales Tax & Ors.*** reported in ***[2018] 17 VST 162 SC***, as well as the order dated

31.08.2017, passed by the Assam Board of Revenue, in an appeal preferred before it by the petitioner, herein, the pre-deposit amount of 25% is not mandated to be made by any State Government undertaking, like the petitioner, for admission of either an appeal or a revision preferred by it before the Tax authorities. Therefore, he submits that the order dated 05.03.2026 is required to be interfered by this Court.

**4.** In view of the aforesaid judicial pronouncement of the Hon'ble Supreme Court as well as the order of the Assam Revenue Board, Mr. Sarma, submits that interference is required.

**5.** Mr. Baruah, learned counsel submits that he will take instructions in the matter.

**6.** It is also seen that in a similar case i.e. WP(C) No. 1729/2026 (***Assam Gas Company Ltd. Vs. State of Assam and Ors.***) vide order dated 25.03.2026, the same order dated 05.03.2026 was interfered by a co-ordinate Bench of this Court.

**7.** Taking into account the aforesaid aspects of the matter, let the matter be listed on 06.04.2026, by that time the learned counsel appearing for the respondents will complete his instructions and intimate the Court about the

status. In the meanwhile, the till the next date of listing the further proceeding in the revision petition filed before the Additional Commissioner of Taxes, Assam will remain stayed.

**JUDGE**

**Comparing Assistant**