

GAHC010058602026



2026:GAU-AS:5029

**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 : 06-04-2026**

Heard Dr. A. Saraf, learned Senior Counsel assisted by Mr. B. Sarma, learned counsel for the petitioner and Mr. B. Gogoi, learned Additional Advocate General appearing for the respondents.

**2.** The instant writ petition has been filed by the petitioner challenging the order dated 05.03.2026, passed by the Additional Commissioner of Taxes, Assam (Respondent No. 3), in the revision petition filed by the petitioner for the assessment year 2013-14 under the Assam Value-Added Tax Act, 2003. By the said order, the petitioner was directed to deposit 25% of the disputed dues for the admission of the revision petition and for its consideration on merits.

**3.** Dr. Saraf, learned Senior 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 ***BPCL vs. Commissioner of Sales Tax and Others***, 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 by the petitioner, it is not mandated for any government undertaking, like the petitioner, to make the pre-deposit of 25% for admission of an appeal or revision before the Tax authorities. Accordingly, he submits that the order dated 05.03.2026 requires interference by this Court.

**4.** Mr. B. Gogoi, learned Additional Advocate General, Assam, on instructions,

submits that the judicial pronouncement of the Hon'ble Supreme Court will be applicable to the instant case. Therefore, he submits that the case may be disposed of by directing the Additional Commissioner of Taxes, Assam, to exempt the petitioner from the pre-deposit of 25% while admitting the revision petition. However, he submits that the order should not be treated as a precedent and should apply only to the petitioner in this case.

**5.** In view of the above and taking into account the submissions made by the respective counsel for the parties, this Court is of the opinion that the matter can be disposed of by directing the Additional Commissioner of Taxes, Assam, not to insist upon the pre-deposit of 25% of the disputed dues.

**6.** Therefore, it is directed that the Additional Commissioner of Taxes, Assam, shall admit the revision petition filed by the petitioner and consider the same on merits without the requirement of depositing 25% of the disputed dues.

**7.** With the above direction, the writ petition stands disposed of.

**JUDGE**

**Comparing Assistant**