

GAHC010109782026



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

Case No. : WP(C)/3103/2026

AHINSHA BEVERAGES PVT. LTD. (UNIT- II)
(EARLIER KNOWN AS AHINSHA CHEMICALS PVT. LTD.) A COMPANY
INCORPORATED UNDER THE PROVISIONS OF THE COMPANIES ACT 1956
HAVING ITS REGISTERED OFFICE AT 707 N T ROAD MILANPUR DISTRICT
NALBARI 781335 ASSAM. REPRESENTED BY ITS AUTHORIZED
REPRESENTATIVE SRI. PAWAN KUMAR JAIN, AGED ABOUT 64 YEARS,
SON OF LATE BHAWARI LAL JAIN, RESIDENT OF N.T. ROAD, NALBARI-
781335, IN THE DISTRICT OF NALBARI, ASSAM

VERSUS

THE STATE OF ASSAM AND 5 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF ASSAM,
INDUSTRIES AND COMMERCE DEPARTMENT JANATA BHAWAN, BLOCK-
C, 2ND FLOOR, DISPUR, GUWAHATI 781006, ASSAM

2:THE COMMISSIONER OF INDUSTRIES AND COMMERCE ASSAM
UDYOG BHAWAN BAMUNIMAIDAM GUWAHATI 781021

3:THE GENERAL MANAGER
DISTRICT INDUSTRIES AND COMMERCE CENTRE
NALBARI
P.O. NALBARI- 781335

4:THE SPECIAL COMMISSIONER OF STATE TAXES
ASSAM
(EARLIER KNOWN AS THE COMMISSIONER OF TAXES
ASSAM)
KAR BHAWAN
DISPUR
GUWAHATI- 781006

5:THE ADDITIONAL COMMISSIONER OF STATE TAXES
ASSAM
OFFICE OF THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GUWAHATI 781006

6:THE ASSISTANT COMMISSIONER OF STATE TAXES CUM
SUPERINTENDENT OF TAXES
NALBARI UNIT
NALBARI- 781335
ASSA

For the Petitioner(s) : Dr. A. Todi, Advocate

For the Respondent(s) : Mr. B. Gogoi, Addl. AG, Assam

**BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

ORDER

Date : 12.06.2026

Issue notice making it returnable on 05.08.2026.

2. Mr. B. Gogoi, the learned Additional Advocate General as well as the Standing counsel of the Industries Department and the Finance & Taxation Department accepts notice on behalf of all the Respondents.
3. Extra copies of the writ petition be served upon him by 15.06.2026.
4. The Petitioner herein claims that being encouraged by the Industrial and Investment Policy of Assam, 2019, set up its

manufacturing unit and submitted an application on 27.12.2023 claiming for the Eligibility Certificate in terms with Clause 15 of the Industrial and Investment Policy of Assam, 2019.

5. Dr. A. Todi, the learned counsel appearing on behalf of the Petitioner submitted that in the meantime, the said Industrial Policy have also been extended until further notification. The Petitioner is aggrieved that though such application was filed on 27.12.2023, but till date, the Petitioner has not been provided the Eligibility Certificate and under such circumstances is not in a position to avail the benefits for setting up its industry. Accordingly, the instant writ petition was filed.

6. The Respondents herein are directed to bring on record their stand by filing their affidavits on or before 30.07.2026.

7. List accordingly.

JUDGE

Comparing Assistant