

GAHC010215512018



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

Case No. : WP(C) 6728/2018

1:M/S. AGLOWMED LTD.
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE
COMPANIES ACT, 1956 HAVING ITS PLACE OF BUSINESS AT A K AZAD
ROAD, REHABARI, GUWAHATI, ASSAM, REP. BY SRI GOPAL KUMAR
PRASAD

VERSUS

1:THE STATE OF ASSAM AND 5 ORS
REP. BY THE COMMISSIONER AND SECRETARY TO THE GOVT OF ASSAM,
DEPT OF FINANCE AND TAXATION, DISPUR, ASSAM, GUWAHATI- 781006

2:THE COMMISSIONER OF STATE TAX (EARLIER COMMISSIONER OF
TAXES)
ASSAM KAR BHAVAN
DISPUR
GUWAHATI- 781006

3:THE JOINT COMMISSIONER OF STATE TAX (EARLIER JOINT
COMMISSIONER OF TAXES)
ASSAM
GUWAHATI
KAR BHAWAN
GUWAHATI
ASSAM

4:THE SUPERINTENDENT OF STATE TAX (EARLIER SUPERINTENDENT OF
TAXES)
UNIT D
KAR BHAWAN
DISPUR
GUWAHATI

5:THE STATE BANK OF INDIA
A T ROAD BRANCH
GUWAHATI
ASSA

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : SC, TAXES

BEFORE

HON'BLE MR.JUSTICE MICHAEL ZOTHANKHUMA

ORDER

09-11-2018

Heard Ms. N. Hawelia, learned counsel for the petitioner, who submits that the Notification dated 11.10.2006, issued by the Commissioner and Secretary to the Government of Assam, Finance (Taxation) Department, as well as the order dated 10.05.2008, passed by the Joint Commissioner of Taxes should set aside. She submits that levying tax on freely supplied medicines by creating a fictional sale is illegal.

Issue notice returnable in 2 (two) weeks.

Mr. B. Gogoi, learned Standing Counsel, Taxes, accepts notice on behalf of all the respondents.

List the matter again on 26.11.2018 along with WP(C) No.7582 of 2018 and WP(C) No.7686 of 2018.

Prayer for an interim order shall be considered on the next date.

JUDGE

Comparing Assistant