

GAHC010215972018



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

Case No. : WP(C) 7582/2018

1:M/S. AGLOWMED LTD.

A COMPANY INCORPORATED UNDER THE PROVISIONS OF COMPANIES ACT, 1956 (READ WITH THE COMPANIES ACT, 2013) HAVING ITS PLACE OF BUSINESS AT A.K. AZAD ROAD, REHABARI, GUWAHATI, ASSAM
REPRESENTED BY SRI GOPAL KUMAR PRASAD.

VERSUS

1:THE STATE OF ASSAM AND 5 ORS.

REP. BY THE COMMISSIONER AND SECRETARY, TO THE GOVERNMENT OF ASSAM, DEPTT. OF FINANCE AND TAXATION, DISPUR, GUWAHATI-781006.

2:THE COMMISSIONER OF SALES 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
ASSAM

Advocate for the Petitioner : MS. M L GOPE

Advocate for the Respondent : SC, FINANCE AND TAXATION

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA

ORDER

Date : 02-11-2018

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 be set aside. She submits that levying tax on freely supplied medicines by creating a fictional sale is illegal.

Mr. B Choudhury, learned counsel for the respondents prays for some time to obtain instructions in this matter.

Issue notice, returnable in 2(two) weeks.

Mr. B Choudhury, learned counsel accepts notice for all the respondents.

List the matter on 26.11.2018, on which date, the prayer for interim order shall be considered.

JUDGE

Comparing Assistant