

GAHC010275542024



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

**Case No. : Revn.Pet./1/2024**

HAWKINS COOKERS LTD, A COMPANY REGISTERED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE SITUATED AT MARKET TOWER F 101, CUFFE PARADE, MUMBAI 400005 REPRESENTED BY SRI BRAHMANANDA PANI, SENIOR VICE PRESIDENT, FINANCE AND ACCOUNT AND COMPANY SECRETARY, ADDRESS NEW UDYOG MANDIR II, PITAMBER LANE, MAHIM, MUMBAI 400016

VERSUS

1: THE STATE OF ASSAM AND 2 ORS. REPRESENTED BY THE COMMISSIONER AND SECRETARY, FINANCE DEPARTMENT, ASSAM GUWAHATI

2:THE COMMISSIONER OF TAXES GUWAHATI

3:THE JOINT COMMISSIONER OF TAXES  
KAR BHAWAN GUWAHATI ASSA

**Linked Case : Revn.Pet./4/2024**

HAWKINS COOKERS LTD A COMPANY REGISTERED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE SITUATED AT MARKET TOWER F 101 CUFFE PARADE MUMBAI 400005 REPRESENTED BY SRI BRAHMANANDA PANI SENIOR VICE PRESIDENT FINANCE AND ACCOUNT AND COMPANY SECRETARY ADDRESS NEW UDYOG MANDIR II PITAMBER LANE MAHIM MUMBAI 400016

VERSUS

1: THE STATE OF ASSAM AND 2 ORS REPRESENTED BY THE COMMISSIONER AND SECRETARY FINANCE DEPARTMENT ASSAM GUWAHATI

2:THE COMMISSIONER OF TAXES GUWAHATI

3:THE JOINT COMMISSIONER OF TAXES  
KAR BHAWAN GUWAHATI ASSAM

**Linked Case : Revn.Pet./3/2024**

HAWKINS COOKERS LTD A COMPANY REGISTERED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE SITUATED AT MARKET TOWER F 101 CUFFE PARADE MUMBAI 400005 REPRESENTED BY SRI BRAHMANANDA PANI SENIOR VICE PRESIDENT FINANCE AND ACCOUNT AND COMPANY SECRETARY ADDRESS NEW UDYOG MANDIR II PITAMBER LANE MAHIM MUMBAI 400016

VERSUS

1: THE STATE OF ASSAM AND 2 ORS. REPRESENTED BY THE COMMISSIONER AND SECRETARY FINANCE DEPARTMENT ASSAM GUWAHATI

2:THE COMMISSIONER OF TAXES GUWAHATI

3:THE JOINT COMMISSIONER OF TAXES  
KAR BHAWAN GUWAHATI ASSAM

**Linked Case : Revn.Pet./2/2024**

HAWKINS COOKERS LTD A COMPANY REGISTERED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE SITUATED AT MARKET TOWER F 101 CUFFE PARADE MUMBAI 400005 REPRESENTED BY SRI BRAHMANANDA PANI SENIOR VICE PRESIDENT FINANCE AND ACCOUNT AND COMPANY SECRETARY ADDRESS NEW UDYOG MANDIR II PITAMBER LANE MAHIM MUMBAI 400016

VERSUS

1: THE STATE OF ASSAM AND 2 ORS REPRESENTED BY THE COMMISSIONER AND SECRETARY FINANCE DEPARTMENT ASSAM GUWAHATI

2:THE COMMISSIONER OF TAXES GUWAHATI

3:THE JOINT COMMISSIONER OF TAXES  
KAR BHAWAN GUWAHATI ASSAM

**Linked Case : Revn.Pet./5/2024**

HAWKINS COOKERS LTD A COMPANY REGISTERED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE SITUATED AT MARKET TOWER F 101 CUFFE PARADE MUMBAI 400005 REPRESENTED BY SRI BRAHMANANDA PANI SENIOR VICE PRESIDENT FINANCE AND ACCOUNT AND COMPANY SECRETARY ADDRESS NEW UDYOG MANDIR II PITAMBER LANE MAHIM MUMBAI 400016

VERSUS

1: THE STATE OF ASSAM AND 2 ORS REPRESENTED BY THE COMMISSIONER AND SECRETARY FINANCE DEPARTMENT ASSAM GUWAHATI

2:THE COMMISSIONER OF TAXES GUWAHATI

3:THE JOINT COMMISSIONER OF TAXES  
KAR BHAWAN GUWAHATI ASSAM

For the Petitioner(s) :

For the Respondent(s) : Mr. H. Baruah, Advocate.

**- B E F O R E -**

**HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR  
HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY**

**28.07.2025**

*(Ashutosh Kumar, CJ)*

The Taxation Department seeks some time to put in the written response.

Consent of the petitioners has already been taken.

Re-notify on **20.08.2025**.

**JUDGE**

**CHIEF JUSTICE**

**Comparing Assistant**