

GAHC010275542024



undefined

**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

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

**Advocate for the Petitioner** : MR. A GOYAL, MR. DIVYANSH RATHI,MR. A CHOUDHURY

**Advocate for the Respondent** : SC, TAXATION,

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

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

-----  
Advocate for : MR. A GOYAL  
Advocate for : SC  
TAXATION appearing for THE STATE OF ASSAM AND 2 ORS

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

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

-----

Advocate for : MR. A GOYAL

Advocate for : SC

TAXATION appearing for THE STATE OF ASSAM AND 2 ORS

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

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

-----

Advocate for : MR. A GOYAL

Advocate for : SC

TAXATION appearing for THE STATE OF ASSAM AND 2 ORS

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

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

-----  
Advocate for : MR. A GOYAL

Advocate for : SC

TAXATION appearing for THE STATE OF ASSAM AND 2 ORS

**BEFORE**  
**HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA**  
**HONOURABLE MR. JUSTICE ANJAN MONI KALITA**

**ORDER**

**Date : 18.09.2025**  
**(M. Zothankhuma, J)**

The prayer for adjournment made by way of a written application, not having been objected to by the learned counsel for the respondents, list these matters after the ensuing Puja Vacation.

**JUDGE**

**JUDGE**

**Comparing Assistant**