

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

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

For the petitioners : Mr. D. Rathi, Advocate

For the respondents : Mr. B. Gogoi, S.C., Finance Deptt.

– B E F O R E –

HON'BLE THE CHIEF JUSTICE MR. VIJAY BISHNOI

HON'BLE MR. JUSTICE N. UNNI KRISHNAN NAIR

28-02-2025

(Vijay Bishnoi, C.J.)

Mr. B. Gogoi, learned Standing Counsel, Finance Department appearing for the respondents prays for another date to argue the matter.

Prayer allowed.

List the matter on **26.03.2025**.

JUDGE

CHIEF JUSTICE

Comparing Assistant