

GAHC010244552025



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

**Case No. : Revn.Pet./1/2025**

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

VERSUS

THE STATE OF ASSAM AND 2 ORS  
REPRESENTED BY THE COMMISSIONER AND SECY. , FINANCE DEPTT.,  
ASSAM, GUWAHATI.

2:THE COMMISSIONER OF TAXES

GUWAHATI.

3:THE JOINT COMMISSIONER OF TAXES

KAR BHAWAN  
GUWAHATI  
ASSAM

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

**Advocate for the Respondent** : SC, TAXATION, MR B GOGOI

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

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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  
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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

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

Linked Case : 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  
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ADDRESS NEW UDYOG MANDIR II  
PITAMBER LANE  
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MUMBAI 400016

VERSUS

THE STATE OF ASSAM AND 2 ORS  
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ASSAM GUWAHATI

2:THE COMMISSIONER OF TAXES  
GUWAHATI

3:THE JOINT COMMISSIONER OF TAXES  
KAR BHAWAN  
GUWAHATI ASSAM

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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  
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ADDRESS NEW UDYOG MANDIR II  
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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

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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  
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KAR BHAWAN  
GUWAHATI ASSAM

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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 KAUSHIK GOSWAMI**

**ORDER**

**07.04.2026**

(M. Zothankhuma, J)

Matter pertains to whether the VAT payable by the petitioner @ 12.5% should be calculated from the sale price of the pressure cooker which has already been sold, as 4% tax had been paid on the sale of the pressure cooker, on the wrong assumption that pressure cooker came within the meaning of aluminum utensils as provided in Entry-6 of the 2<sup>nd</sup> Schedule.

The respondent's case is that Entry-6 of the 2<sup>nd</sup> Schedule had been amended in the year 2010 only, to include pressure cooker as a part of aluminum utensils. However, as pressure cooker was not a part of Entry-6 of the 2<sup>nd</sup> Schedule prior to 2010 and that it was actually included in Entry-1 of

Schedule-5 prior to the amendment in the year 2010, requiring 12.5% VAT to be paid, the difference in tax between 12.5% and 4% would have to be paid by the petitioner on the sale price minus addition of the 4% tax.

On the other hand, the case of the petitioner is that the sale price had been made on the pressure cooker on the belief that pressure cooker was to be taxed @ 4%. When the issue had been clarified by the High Court that the VAT on pressure cooker prior to its amendment would come within Entry-1 of Schedule-5, thereby requiring payment of VAT @ 12.5%, the differential tax payment would have to be made on the sale price of the pressure cooker, which included the added 4% tax.

The learned counsels for the parties have taken us through various definitions and provisions of the Assam Value Added Tax Act, 2003, including Section 2(23), (44), (54), Section 11, Section 13(1)(b) and Section 13(2)(a).

Mr. B Gogoi, learned counsel for the State of Assam submits that he would like to obtain some further instructions.

Accordingly, list these matters on **23.04.2026**.

**JUDGE**

**JUDGE**

**Comparing Assistant**