

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  
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./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 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  
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./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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VERSUS

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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**

**Date : 23.04.2026**  
*(M. Zothankhuma, J)*

Mr. B. Gogoi, learned Standing Counsel, Taxation prays for accommodation.

On a query raised by this Court as to whether Central Excise Duty is paid on the finished product as and when the same leaves the factory, a positive answer to the same has been given by Mr. A. Goyal, the learned counsel for the appellant. He submits that as and when the finished product leaves the factory, the package bears

the MRP of the said product in terms of Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011. If that be so and the tax of 4% is already considered on the price of that MRP already declared at the time of leaving the factory, whether there can be alteration of the maximum retail price, so as to allow deduction of an additional 8.5 % tax from the declared MRP.

On the prayer of Mr. B. Gogoi, list the matter on **06.05.2026**.

**JUDGE**

**JUDGE**

**Comparing Assistant**