

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

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./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

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
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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

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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ADDRESS NEW UDYOG MANDIR II
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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 SANJEEV KUMAR SHARMA

ORDER

Date : 11/05/2026
(*Michael Zothankhuma, J*)

Mr. A. Goyal, learned counsel for the petitioner shall provide the details of how the MRP has been worked out in respect of the Pressure Cooker that had been manufactured by them and sold to the Dealers/Consumers. Each component of MRP should be specifically provided by the petitioner, for the period during which the tax has been demanded by the State.

List these matters on 19/05/2026.

JUDGE

JUDGE

Comparing Assistant