

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

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 SANJEEV KUMAR SHARMA**

ORDER

Date : 26/05/2026

(*Michael Zothankhuma, J*)

Heard Mr. A. Goyal, learned counsel for the petitioner in all the Revision Petitions and Mr. B. Gogoi, learned Standing Counsel, Taxation Department, Assam, appearing for the respondents.

Heard in part.

List these matters on 09/06/2026.

JUDGE

JUDGE

Comparing Assistant