

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
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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

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
HONOURABLE MR. JUSTICE ANJAN MONI KALITA

ORDER

Date : 04/09/2025
(Michael Zothankhuma, J)

Mr. A. Goyal, learned counsel for the petitioner submits that he will be filing affidavit-in-reply within two weeks.

List these matters on 18/09/2025.

The petitioner's case is that there has been tax levied on the VAT element by the respondents. On the other hand, the respondents' case is that no tax has been levied on the VAT element and it has been made only on the cost price of the items manufactured.

JUDGE

JUDGE

Comparing Assistant