

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

-----  
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

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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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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

**BEFORE**  
**HONOURABLE MR. JUSTICE NELSON SAILO**  
**HONOURABLE MR. JUSTICE PRANJAL DAS**

**ORDER**

**10-02-2026**

(Nelson Sailo, J)

Mr. P Saraogi, learned counsel appearing on behalf of Mr. A Goyal, learned counsel for the petitioner submits that the conducting counsel, Mr. A Goyal has some personal difficulty to conduct the case today and therefore prays for adjournment for 3 (three) weeks. He also submits that he has taken the consent of the other side.

In view of above, matters stands adjourned to be listed again on 17.03.2026.

**J U D G E**

**J U D G E**

**Comparing Assistant**