

GAHC010287192023



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**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C)/7403/2023**

M/S ANAND POLYMERS  
G-4, HANUMAN TOWER, S.J.ROAD, ATHGAON, GUWAHATI- 781001, DIST.  
KAMRUP (METRO), ASSAM, REPRESENTED BY ITS POWER OF ATTORNEY  
HOLDER AND AUTHORISED SIGNATORY, SRI UJJWAL KUMAR AGARWAL,  
RESIDENT OF FLAT NO. 5A, 5TH FLOOR, JIBNEHAAR APARTMENT, BY-  
LANE NO. 5, TARUN NAGAR, GUWAHATI - 781005, DIST.- KAMRUP  
(METRO), ASSAM

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF ASSAM,  
FINANCE DEPARTMENT, BLOCK F, ASSAM SECRETARIAT DISPUR,  
GUWAHATI- 781006, ASSAM

2:THE COMMISSIONER OF TAXES  
ASSAM  
KAR BHAWAN  
DISPUR  
GUWAHATI- 781006  
ASSAM

3:THE SUPERINTENDENT OF TAXES  
CENTRAL VAT AUDIT CELL  
OFFICE OF THE COMMISSIONER OF TAXES  
ASSAM  
KAR BHAWAN  
DISPUR  
GUWAHATI- 781006  
ASSAM

4:THE COMMISSIONER OF INDUSTRIES AND COMMERCE

ASSAM  
BAMUNIMAIDAN  
GUWAHATI- 781021  
ASSAM

5:THE GENERAL MANAGER  
DISTRICT INDUSTRIES AND COMMERCE CENTRE  
KAMRUP  
AMINGAON  
ASSA

**Advocate for the Petitioner** : DR ANKIT TODI, MS M PARBIN,MS S AGARWAL,MR A NATH

**Advocate for the Respondent** : SC, TAXES, SC, INDUSTRIES AND COMMERCE

**BEFORE**  
**HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR**

**ORDER**

**Date : 16.03.2026**

Heard Ms. P. Das, learned counsel, appearing for the petitioner.

None appears for the respondents.

For the ends of justice, Registry to list this matter again on

**01.04.2026.**

In the meanwhile, respondents to bring on record their stand by way of filing an affidavit.

Interim order passed earlier, if any, to continue till the next date of listing.

**JUDGE**

**Comparing Assistant**