

GAHC010105722016



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

**Case No. : WP(C)/1115/2018**

M/S. ESSAR OIL LTD.  
HAVING ITS OFFICE AT TRIBENI COMMERCIAL COMPLEX  
1ST FLOOR  
ULUBARI  
G.S. ROAD  
GUWAHATI  
KAMRUP (M)  
ASSAM  
REP. BY SRI SAMARJIT NEOG  
DIVISIONAL MANAGER OF THE PETITIONER COMPANY

VERSUS

THE STATE OF ASSAM  
REP. BY THE COMMISSIONER AND SECY.  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE AND TAXATION  
DISPUR  
ASSAM  
GUWAHATI

2:THE COMMISSIONER OF TAXES

ASSAM KAR BHAWAN  
DISPUR  
GHY.

3:THE DY. COMMISSIONER OF TAXAES (APPEALS)

GUWAHATI  
ASSAM

4:THE ASSTT. COMMISSIONER OF TAXES

CENTRAL VAT AUDIT TEAM DISPUR  
GUWAHATI  
ASSAM

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Advocate for : MS. M L GOPE  
Advocate for : SC  
FINANCE AND TAXATION appearing for THE STATE OF ASSAM

Linked Case : Revn.Pet./5/2017

M/S. RAJ COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REP. BY ITS AUTHORISED REP. SRI DILIP KUMAR JAIN.

VERSUS

THE STATE OF ASSAM and 4 ORS.  
REP. BY THE COMMISSIONER AND SECRETARY  
TO THE GOVT. OF ASSAM  
DEPARTMENT OF FINANCE AND TAXATION  
DISPUR  
GUWAHATI- 781006.

2:THE COMMISSIONER OF TAXES

ASSAM KAR BHAVAN  
DISPUR  
GUWAHATI - 781006.  
3:THE ASSISTANT COMMISSIONER OF TAXES

UNIT-B  
GUWAHATI  
ASSAM  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM  
5:THE DEPUTY COMMISSIONER OF TAXES

APPEALS  
GUWAHATI  
ASSAM

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Advocate for : MS.N HAWELIA  
Advocate for : appearing for THE STATE OF ASSAM and 4 ORS.

Linked Case : Revn.Pet./3/2017

M/S. RAJ COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI DILIP KUMAR  
JAIN.

VERSUS

THE STATE OF ASSAM and 4 ORS.  
REP. BY THE COMMISSIOER and SECRETARY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAWAN  
DISPUR  
GUWAHATI-781006.  
3:THE ASSTT. COMMISSIONER OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MS.N HAWELIA

Advocate for : appearing for THE STATE OF ASSAM and 4 ORS.

Linked Case : Revn.Pet./9/2017

M/S. SHEO SHAKTI COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI VIMAL KUMAR  
JAIN.

VERSUS

THE STATE OF ASSAM and 4 ORS.  
REP. BY THE COMM. and SECY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAVAN  
DISPUR  
GUWAHATI-781006.  
3:THE ASSTT. COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MSM L GOPE  
Advocate for : MR.B GOGOI appearing for THE STATE OF ASSAM and 4 ORS.

Linked Case : Revn.Pet./15/2017

M/S SETHI COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REP. BY ITS AUTHORISED REPRESENTATIVE SRI DILIP KUMAR JAIN

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REP. BY THE COMMISSIONER AND SECRETARY TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE AND TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006

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

3:THE ASSISTANT COMMISSIONER OF TAXES  
UNIT B  
GUWAHATI  
ASSAM  
4:THE SUPERINTENDENT OF TAXES  
UNIT-B

GUWAHATI  
ASSAM  
5:THE DEPUTY COMMISSIONER OF TAXES APPEALS  
GUWAHATI  
ASSAM

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Advocate for : MS.N HAWELIA  
Advocate for : appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : Revn.Pet./4/2017

M/S. RAJ COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI

ASSAM  
REP. BY ITS AUTHORISED REP. SRI DILIP KUMAR JAIN.

VERSUS

THE STATE OF ASSAM and 4 ORS.  
REP. BY THE COMMISSIONER AND SECRETARY  
TO THE GOVT. OF ASSAM  
DEPARTMENT OF FINANCE AND TAXATION  
DISPUR  
ASSAM  
GUWAHATI - 781006.

2:THE COMMISSIONER OF TAXES

ASSAM  
KAR BHAVAN  
DISPUR  
GUWAHATI - 781006.  
3:THE ASSISTANT COMMISSIONER OF TAXES

UNIT-B  
GUWAHATI  
ASSAM  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM  
5:THE DEPUTY COMMISSIONER OF TAXES

APPEALS  
GUWAHATI  
ASSAM

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Advocate for : MS.N HAWELIA  
Advocate for : appearing for THE STATE OF ASSAM and 4 ORS.

Linked Case : Revn.Pet./10/2017

M/S SHIVA COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI VIMAL KUMAR

JAIN.

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REP. BY THE COMM. and SECY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAVAN  
DISPUR  
GUWAHATI-781006.  
3:THE ASSTT. COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MSM L GOPE  
Advocate for : appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : Revn.Pet./8/2017

M/S. SHEO SHAKTI COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI VIMAL KUMAR  
JAIN.

VERSUS

THE STATE OF ASSAM and 4 ORS.  
REP. BY THE COMM. and SECY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAVAN  
DISPUR  
GUWAHATI-781006.

3:THE ASSTT. COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.

4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.

5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MS.N HAWELIA  
Advocate for : appearing for THE STATE OF ASSAM and 4 ORS.

Linked Case : Revn.Pet./13/2017

M/S SETHI COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REP. BY ITS AUTHORISED REPRESENTATIVE SRI DILIP KUMAR JAIN.

VERSUS



THE STATE OF ASSAM AND 4 ORS  
REP. BY THE COMM. and SECY.  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE AND TAXATION  
DISPUR  
GUWAHATI-781006.

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

3:THE ASSISTANT COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.

4:THE SUPERINTENDENT OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.

5:THE DEPUTY COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MS.N HAWELIA  
Advocate for : appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : Revn.Pet./6/2017

M/S. SHEO SHAKTI COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI VIMAL KUMAR  
JAIN.

VERSUS

THE STATE OF ASSAM and 4 ORS.  
REP. BY THE COMM. and SECY.  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION

DISPUR  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAVAN  
DISPUR  
GUWAHATI-781006.  
3:THE ASSTT. COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MSM L GOPE  
Advocate for : appearing for THE STATE OF ASSAM and 4 ORS.

Linked Case : Revn.Pet./11/2017

M/S SHIVA COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI VIMAL KUMAR  
JAIN.

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REP. BY THE COMM. and SECY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAVAN  
DISPUR  
GUWAHATI-781006.  
3:THE ASSTT. COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MS.N BORDOLOI  
Advocate for : appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : Revn.Pet./14/2017

M/S SETHI COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI DILIP KUMAR  
JAIN

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REPRESENTED BY THE COMMISSIONER and SECRETARY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE AND TAXATION  
DISPUR  
ASSAM  
GHY-6

2:THE COMMISSIONER OF TAXES

ASSAM KAR BHAVAN  
DISPUR  
GHY-6  
3:THE ASSISTANT COMMISSIONER OF TAXES  
UNIT-B  
GUWAHATI  
ASSAM  
4:THE SUPERINTENDENT OF TAXES  
UNIT-B  
GUWAHATI  
ASSAM  
5:THE DEPUTY COMMISSIONER OF TAXES  
APPEALS  
GUWAHATI  
ASSAM  
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Advocate for : MS.N HAWELIA  
Advocate for : SC  
FINANCE and TAXATION appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : Revn.Pet./7/2017

M/S SHIVA COKE INDUSTRIES  
A PARTNERSHIP FIRM HAVING ITS OFFICE AT PASCHIM BORAGAON  
GUWAHATI  
ASSAM  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE SRI VIMAL KUMAR  
JAIN.

VERSUS

THE STATE OF ASSAM AND 4 ORS  
REP. BY THE COMM. and SECY  
TO THE GOVT. OF ASSAM  
DEPTT. OF FINANCE and TAXATION  
DISPUR  
ASSAM  
GUWAHATI-781006.

2:THE COMMISSIONER OF TAXES  
ASSAM

KAR BHAVAN  
DISPUR  
GUWAHATI-781006.

3:THE ASSTT. COMMISSIONER OF TAXES  
UNIT-B

GUWAHATI  
ASSAM.  
4:THE SUPERINTENDENT OF TAXES

UNIT-B  
GUWAHATI  
ASSAM.  
5:THE DY. COMMISSIONER OF TAXES APPEALS

GUWAHATI  
ASSAM.

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Advocate for : MS.N BORDOLOI  
Advocate for : appearing for THE STATE OF ASSAM AND 4 ORS

Linked Case : WP(C)/324/2018

J.K. TRADING COMPANY PVT. LTD.  
KALIBARI ROAD

P.O. SILCHAR  
A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE  
COMPANIES ACT  
1956 AND HAVING ITS REGISTERED OFFICE AT KALIBARI ROAD

SILCHAR  
ASSAM AND IN THE PRESENT PROCEEDINGS REP. BY MR. ABDUL  
HANNAN  
ONE OF THE DIRECTOR OF THE PETITIONER COMPANY.

VERSUS

THE STATE OF ASSAM  
REP. BY THE COMMISSIONER AND SECRETARY TO THE GOVT. OF ASSAM  
FINANCE (TAXATION) DEPARTMENT  
DISPUR  
GUWAHATI

2:THE COMMISSIONER OF STATE TAXES

(earlier known as THE COMMISSIONER OF TAXES) KAR BHAWAN  
DISPUR

GUWAHATI  
3:THE SUPERINTENDENT OF STATE TAXES

(earlier known as THE SUPERINTENDENT OF TAXES  
SILCHAR-1  
4:THE DEPUTY COMMISSIONER OF STATE TAXES (APPEALS)  
(earlier known as DEPUTY COMMISSIONER OF TAXES (APPEALS)  
SILCHAR-1  
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Advocate for : DR. ASHOK SARAF  
Advocate for : SC  
FINANCE AND TAXATION  
MR B GOGOI appearing for THE STATE OF ASSAM

**BEFORE**  
**HONOURABLE THE CHIEF JUSTICE**  
**HONOURABLE MR. JUSTICE SUMAN SHYAM**

**ORDER**

**Date : 30/05/2024**  
***Vijay Bishnoi, CJ***

Heard Ms. N. Hawelia and Mr. P.K. Bora, learned counsel for the petitioners. We have also heard Mr. B. Chowdhury, learned Standing Counsel, Finance & Taxation Department, Assam along with Mr. H.S. Baruah, learned counsel for the respondents.

Learned counsel for the petitioners have submitted that since the appellate authority has passed final order in respect of the assessment years in question, these matters have become infructuous.

These revision petitions are closed, accordingly.

**JUDGE**

**CHIEF JUSTICE**

*sukhamay*

**Comparing Assistant**