

GAHC010139632025



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

**Case No. : Review.Pet./273/2025**

ASSTT COMMISSIONER OF TAXES TINSUKIA  
TINSUKIA, G.N.B. ROAD, TINSUKIA, ASSAM, PIN 786125

VERSUS

M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES  
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT LAIPULI,  
P.O. PANITOLA, TINSUKIA, ASSAM, PIN 786125

2:COMMISSIONER OF TAXES

KAR BHAWAN  
DISPUR  
GUWAHATI

For the Petitioner(s) : Mr. B. Choudhury, Advocate

For the Respondent(s) : Mr. G. Rahul, Standing Counsel

Linked Case : Review.Pet./47/2026

ASSISTANT COMMISSIONER OF TAXES  
TINSUKIA  
G.N.B. ROAD  
TINSUKIA  
ASSAM  
PIN-786125

VERSUS

M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES  
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT TINSUKIA  
ASSAM  
REPRESENTED BY ITS PROPRIETOR  
SRI RAJESH KUMAR JALAN  
AGED ABOUT 53 YEARS  
S/O LATE LAXMI NARAYAN JALAN  
R/O HOUSE NO. 17  
GAYATRI KUNJ  
CHITRALEKHA PATH  
NEAR GNRC HOSPITAL  
SUPER MARKET  
P.O. AND P.S.- DISPUR  
KAMRUP (M)  
PIN- 781006  
ASSAM

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Advocate for : MR. B CHOUDHURY  
Advocate for : MR. D M NATH appearing for M/S GAYATRI DISTILLERS AND  
BOTTLING INDUSTRIES

Linked Case : Review.Pet./46/2026

ASSISTANT COMMISSIONER OF TAXES  
TINSUKIA  
G.N.B. ROAD  
TINSUKIA  
ASSAM  
PIN-786125

VERSUS

M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES AND ANR  
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT LAIPULI  
P.O.- PANITOLA  
TINSUKIA  
ASSAM  
PIN-786125

2:COMMISSIONER OF TAXES  
KAR BHAWAN  
DISPUR  
GUWAHATI-6  
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Advocate for : MR. B CHOUDHURY  
Advocate for : MR. D M NATH(R1) appearing for M/S GAYATRI DISTILLERS AND  
BOTTLING INDUSTRIES AND ANR

Linked Case : Review.Pet./279/2025

ASSISTANT COMMISSIONER OF TAXES  
TINSUKIA  
G.N.B. ROAD  
TINSUKIA  
ASSAM  
PIN 786125

VERSUS

M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES AND ANR  
A PROPERTIORSHIP FIRM HAVING ITS REGISTERED OFFICE AT LAIPULI  
P.O. PANITOLA  
TINSUKIA  
ASSAM  
PIN 786128

2:COMMISSIONER OF TAXES

KAR BHAWAN  
DISPUR  
GUWAHATI 6  
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Advocate for : MR. B CHOUDHURY  
Advocate for : MR. D M NATH(R1) appearing for M/S GAYATRI DISTILLERS AND  
BOTTLING INDUSTRIES AND ANR

Linked Case : Review.Pet./3/2026

ASSISTANT COMMISSIONER OF TAXES

TINSUKIA  
G.N.B. ROAD

TINSUKIA  
ASSAM  
PIN 786125

VERSUS

M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES AND ANR  
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT LAIPULI  
P.O. PANITOLA  
TINSUKIA  
ASSAM  
PIN 786125

2:COMMISSIONER OF TAXES  
KAR BHAWAN  
DISPUR  
GUWAHATI 6

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Advocate for : MR. B CHOUDHURY  
Advocate for : SC  
TAXES appearing for M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES  
AND ANR

Linked Case : Review.Pet./1/2026

ASSISTANT COMMISSIONER OF TAXES  
TINSUKIA  
G.N.B.ROAD  
TINSUKIA  
ASSAM  
PIN 786125

VERSUS

M/S GAYATRI DISTILLERS AND BOTTLING INDUSTRIES  
A PROPRIETORSHIP FIRM HAVING ITS REGISTERED OFFICE AT LAIPULI  
P.O. PANITOLA  
TINSUKIA  
ASSAM  
PIN 786125

2:COMMISSIONER OF TAXES  
KAR BHAWAN  
DISPUR

GUWAHATI 6

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Advocate for : MR. B CHOUDHURY

Advocate for : MR. D M NATH(R1) appearing for M/S GAYATRI DISTILLERS AND  
BOTTLING INDUSTRIES

**BEFORE  
HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

**ORDER**

**Date : 24.04.2026**

Heard Mr. B. Choudhury, learned counsel appearing on behalf of the Review petitioner. Mr. G. Rahul, learned counsel appears on behalf of the respondents.

2. The present batch of review applications have sought review of the judgment and order dated 21.01.2025 passed in WP(C)/4240/2022 and other analogous writ petitions.

3. This Court has perused the grounds on which the review has been sought for.

4. It is a trite principle of law that for the purpose of exercise of the review jurisdiction, either of the three conditions have to be satisfied i.e., (1) that there is an error apparent on the face of the record while passing the judgment and order; or (2) when materials comes to light which the review petitioner could not place at the time when the impugned judgment and order was passed in spite of due diligence and; or (3) for sufficient

reasons.

5. The grounds on which the instant review application have been filed, in the opinion of this Court do not satisfy any of the three conditions for reviewing the judgment and order dated 21.01.2025 passed in WP(C)/4240/2022 along with connected matters.

6. Under such circumstances, the instant batch of review application stands rejected, without prejudice to the contentions so raised in the review applications in respect to other proceedings.

**JUDGE**

**Comparing Assistant**