

GAHC010088972023



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

Case No. : WP(C)/2260/2023

DINENDRA BISWAS
SON OF LATE DHIRENDRA NATH BISWAS,
RESIDENT OF HOUSE NO. 51, BYE LANE-3, SHAKTIGARH PATH,
BHANGAGARH, GUWAHATI, PIN- 781005 (ASSAM),
AND BY PROFESSION- FORMER JUDGE, HONOURABLE GAUHATI HIGH
COURT, GUWAHATI.

VERSUS

THE UNION OF INDIA AND 7 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI- 110001.

2:THE COMMISSIONER OF TAXES
ASSAM
HAVING ITS OFFICE AT COMMISSIONER OF TAXES
ASSAM

KAR BHAWAN
GUWAHATI- 781005.

3:THE DEPUTY COMMISSIONER OF INCOME TAX
AAYKAR BHAWAN
CHRISTIAN BASTI

G.S. ROAD
GUWAHATI- 781005.

4:THE ASSISTANT COMMISSIONER OF INCOME TAXES
CIRCLE-I

GUWAHATI
AAYKAR BHAWAN
CHRISTIAN BASTI

G.S. ROAD
GUWAHATI- 781005.

5:REGISTRAR GENERAL

GAUHATI HIGH COURT
M.G. ROAD
GUWAHATI

PIN- 781001.

6:SECRETARY THE HONOURABLE LOKAYUKTA
ASSAM

15
SHAKTIGARH PATH

BYE LANE NO. 2
G.S. ROAD

BHANGAGARH
GUWAHATI- 781005.

7:TREASURY OFFICER

KAMRUP(METRO) DISTRICT
GOVERNMENT OF ASSAM
GUWAHATI- 781001.

8:TREASURY OFFICER

DISPUR
DISTRICT- KAMRUP(METRO)
GOVT. OF ASSAM
GUWAHATI- 781006

Advocate for the Petitioner : MR G N SAHEWALLA, MS T J SAHEWALLA,MR H K SARMA,MS. S. TODI,MR M SAHEWALLA

Advocate for the Respondent : DY.S.G.I., SC, REVENUE,MR. S C KEYAL,MR. A CHETIA (R-6),MR H GUPTA,SC, GHC,SC, FINANCE

BEFORE
HONOURABLE MR. JUSTICE LANUSUNGKUM JAMIR
HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR

ORDER

Date : 12.09.2024
(Lanusungkum Jamir, J)

Heard Mr. G. N. Sahewalla, learned Senior counsel assisted by Ms. K. Bhattacharjee, learned counsel for the petitioner.

On request made on behalf of Mr. S. C. Keyal, learned standing counsel, Income Tax Department, list after 1(one) week.

JUDGE

JUDGE

Comparing Assistant