

GAHC010045692026



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

Case No. : I.A.(Civil)/1754/2026

DEBABRATA SAHA AND ANR
(PROPRIETOR
MOTORSTAND FOREIGN LIQUOR SHOP) SON OF SRI BINOD LAL SAHA
RESIDENT OF SHANT PARA
TRIPURA- 799001
AGARTALA

2: JAYANTA ROY
(PROPRIETOR
SONAMURA FOREIGN LIQUOR SHOP NO. 02) S/O LATE MANORANJAN ROY
R/O HOUSE NO. 2
MATH CHOWMUHANI
KAMARPUKUR
A.A ROAD
AGARTALA
WEST TRIPURA- 799091
VERSUS

THE UNION OF INDIA AND 3 ORS.
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NEW DELHI.

2:THE ADDITIONAL COMMISSIONER OF INCOME TAX (BP) -CUM-
APPROVING AUTHORITY
AYAKAR BHAWAN
CHRISTIAN BASTI
G.S. ROAD
GUWAHATI-781005.

3:THE ASSISTANT COMMISSIONER OF INCOME TAX (BP) -CUM-
INITIATING OFFICER

AYAKAR BHAWAN
CHRISTIAN BASTI
G.S. ROAD
GUWAHATI-781005.

4:THE INITIATING OFFICER
DEPUTY COMMISSIONER OF INCOME TAX (BENAMI PROHIBITION)
GUWAHATI
NEAR ROOM NO- 313
3RD FLOOR
AAYAKAR BHAWAN G.S. ROAD
CHRISTIAN BASTI
GUWAHATI-781005
ASSAM

Advocate for : MR. H. BURAGOHAJN
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS.

BEFORE
HONOURABLE MR. JUSTICE NELSON SAILO
HONOURABLE MR. JUSTICE RAJESH MAZUMDAR

ORDER

01.06.2026

(Nelson Sailo, J)

In view of the interim order passed today in ITA No.2/2026, the Interlocutory Application stands disposed of.

JUDGE

JUDGE

Comparing Assistant