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

Case No. : WP(C)/1802/2026

GREENWOODS RESORTS PVT LTD
A PRIVATE LIMITED COMPANY INCORPORATED UNDER THE COMPANIES
ACT, 1956 (NOW COMPANIES ACT, 2013), HAVING ITS REGISTERED OFFICE
AT 1, GS ROAD, MADHAB NAGAR KHANAPARA, GUWAHATI- 781022,
ASSAM AND REPRESENTED BY ITS , MANAGING DIRECTOR, MR.
HIMANSHU KALITA

2: HIMANSHU KALITA
MANAGING DIRECTOR OF PETITIONER NO. 1 COMPANY AND SON OF
MR. BHAGYA KALITA
RESIDENT OF PIYALI PHUKAN ROAD
REHABARI
GUWAHATI
ASSAM- 78100

VERSUS

THE UNION OF INDIA AND OTHERS
REPRESENTED BY ITS SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, ROOM NO 46, NORTH BLOCK, NEW DELHI- 110001

2:THE PRINCIPLE COMMISSIONER OF INCOME TAX (CENTRAL CIRCLE)
AAYAKAR BHAWAN
G..S.ROAD
DISPUR
GUWAHATI- 781005

3:THE ASSISTANT COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE-1
GUWAHATI
AAYAKAR BHAWAN
G.S.ROAD
DISPUR
GUWAHATI- 781005

4:NATIONAL FACELESS ASSESSMENT CENTRE
DELHI
INCOME TAX DEPARTMENT
ARA CENTRE
E-2
GROUND FLOOR
JHANDEWALA EXTENSION
NEW DELHI- 11000

Advocate for the Petitioner : MR P K BORA, MR P BARUAH,MR. N N DUTTA,MR S J SAIKIA,MR P K BORA,DR. ASHOK SARAF

Advocate for the Respondent : DY.S.G.I., SC, INCOME TAX

BEFORE
HONOURABLE MR. JUSTICE N. UNNI KRISHNAN NAIR

ORDER

Date : 26.03.2026

Heard Dr. A Saraf, Learned Senior Counsel assisted by Mr. A Kaushik, Learned Counsel for the petitioner. Also heard Mr. S Chetia, Learned Standing Counsel, Department of Income Tax, Assam.

2. The petitioner, in the present writ petition, has presented a challenge to a notice dated 13.02.2026, issued by the respondent no. 3, invoking the provisions of Sub-Section (1) of Section 148A of IT Act, pertaining to return, submitted by the petitioner, for the assessment year 2019-20.

3. Dr. A Saraf, Learned Senior Counsel submits that the said notice would not be maintainable, inasmuch as, the same is barred by the provisions of Section 149 of the IT Act. He further submits that the facts, involved in the present writ petition, would not permit the assessing authority to issue such notice by taking recourse of provision of Section 150(1) of the IT Act. In view of the above, he submits that the impugned order would be mandated to be kept in abeyance by this Court.

4. Mr. S Chetia, Learned Standing Counsel, Department of Income Tax,

Assam, appearing for the respondents pays that some time be granted to complete his instruction.

5. Accordingly, issue notice returnable by 6 (Six) weeks.
6. Mr. S S Roy, Learned CGC accepts notice on behalf of respondent no. 1 while Mr. S Chetia, Learned Standing Counsel, Department of Income Tax, Assam, accepts notice on behalf of respondent no. 2, 3 & 4. Since all the respondents have been represented, no formal notice is required to be issued. However, extra copies, requisite in numbers, be furnished to the learned counsel for the respondents within 2 (Two) working days.
7. Heard on the prayer for interim relief.
8. Till the returnable date, further proceeding in pursuance to the notice dated 13.02.2026, shall remain stayed.
9. Registry to list this matter again on 14.05.2026.

JUDGE

Comparing Assistant