

GAHC010062542026



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

**Case No. : WP(C)/1806/2026**

GREENWOOD RESORTS PVT. LTD.  
A PRIVATE LIMITED COMPANY INCORPORATED UNDER THE COMPANIES  
ACT.1956 (NOW COMPANIES ACT, 2013) HAVING ITS REGISTERED OFFICE  
AT 1, G S 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

R/O- PIYALI PHUKAN ROAD  
REHABARI  
GUWAHATI  
ASSAM -781008

VERSUS

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

2:THE PRINCIPAL 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-110005

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

**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 2018-19.

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 prays 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**