

GAHC010084822025



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

**Case No. : WP(C)/2131/2025**

DALMIA CEMENT (NORTH EAST) LIMITED  
A PUBLIC LIMITED COMPANY INCORPORATED UNDER THE COMPANIES  
ACT 1956 HAVING ITS REGISTERED OFFICE AT 4TH FLOOR, ANIL PLAZA II,  
ABC, GS ROAD, GUWAHATI-781005, REPRESENTED BY ITS AUTHORISED  
REPRESENTATIVE AND SR. GENERAL MANAGER, SHRI SANTOSH KUMAR  
PERIWAL, AGED ABOUT 59 YEARS, S/O LATE OMPRAKASH PERIWAL, 4TH  
FLOOR, ANIL PLAZA II, ABC,GS ROAD, GUWAHATI-781005

VERSUS

THE UNION OF INDIA 3 ORS.  
REP BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF  
FINANCE, NEW DELHI.

2:ASSESSMENT UNIT

INCOME TAX DEPARTMENT  
NATIONAL FACELESS ASSESSMENT CENTRE.

3:ASSISTANT COMMISSIONEROF INCOME TAX CIR-2  
GUWAHATI

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

4:PRINCIPAL COMMISSIONEROF INCOME TAX  
GUWAHATI

ROOM NO. 708  
AAYAKAR BHAWAN

G.S. ROAD

CHRISTIANBASTI  
GUWAHATI-78100

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

**Advocate for the Respondent** : SC, INCOME TAX,

Linked Case : WP(C)/2129/2025

DALMIA CEMENT (NORTH EAST) LIMITED  
A PUBLIC LIMITED COMPANY INCORPORATED UNDER THE COMPANIES  
ACT 1956 HAVING ITS REGISTERED OFFICE AT 4TH FLOOR  
ANIL PLAZA II  
ABC  
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GUWAHATI-781005  
REPRESENTED BY ITS AUTHORISED REPRESENTATIVE AND SR. GENERAL  
MANAGER  
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AGED ABOUT 59 YEARS  
S/O LATE OMPRAKASH PERIWAL  
4TH FLOOR  
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GUWAHATI-781005

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Advocate for : DR. ASHOK SARAF  
Advocate for : SC  
INCOME TAX appearing for THE UNION OF INDIA AND 3 ORS.

**BEFORE**  
**HONOURABLE MR. JUSTICE ANJAN MONI KALITA**

**ORDER**

**Date : 20.05.2026**

Mr. A. Kaushik, learned counsel appearing for the petitioner submits that he has taken steps for service of notice upon the respondents No.1 yesterday i.e. on 19.05.2026.

Mr. S. Chetia, learned Standing Counsel, Income Tax Department for the respondents No.2 to 4 is present.

Let these matters be listed again after 2(two) weeks.

**JUDGE**

**Comparing Assistant**