

GAHC010096882026



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

Case No. : WA/157/2026

ASSAM CRICKET ASSOCIATION
HAVING ITS OFFICE AT ACA STADIUM BARSAPARA GUWAHATI- 781018,
DISTRICT- KAMRUP(M), ASSAM AND REPRESENTED BY PRITAM
MAHANTA, S/O SRI RAMESH MAHANTA, AGED ABOUT 35 YEARS, C/O
OFFICE OF THE ASSAM CRICKET ASSOCIATION HAVING ITS OFFICE AT
ACA STADIUM BARSAPARA GUWAHATI- 781018, DISTRICT- KAMRUP(M),
ASSAM.

VERSUS

1.THE UNION OF INDIA
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, INCOME TAX DEPARTMENT, NEW DELHI

2:THE COMMISSIONER OF INCOME TAX (EXEMPTION)
CALCUTTA

3:THE ASSESSING OFFICER
ASSESSMENT UNIT NFSC NEW DELHI

4:BOARD OF CONTROL FOR CRICKET IN INDIA
TO BE REPRESENTED BY ITS PRESIDENT
HAVING ITS REGISTERED OFFICE AT CRICKET CENTRE
WANKHEDE STADIUM D ROAD CHURCHGATE MUMBAI- 40002

Linked Case : I.A.(Civil)/1660/2026

ASSAM CRICKET ASSOCIATION
HAVING ITS OFFICE AT ACA STADIUM BARSAPARA GUWAHATI- 781018
DISTRICT KAMRUP METRO ASSAM AND REPRESENTED BY PRITAM
MAHANTA S/O SRI RAMESH MAHANTA AGED ABOUT 35 YEARS
C/O OFFICE OF THE ASSAM CRICKET ASSOCIATION HAVING ITS OFFICE
AT ACA STADIUM BARSAPARA GUWAHATI 781018
DIST. KAMRUP (M) ASSAM.

VERSUS

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

2:THE COMMISSIONER OF INCOME TAX (EXPEMPTION)
CALCUTTA.

3:THE ASSESSING OFFICER
ASSESSMENT UNIT NFSC NEW DELHI

4:BOARD OF CONTROL FOR CRICKET IN INDIA
TO BE REPRESENTED BY ITS PRESIDENT
HAVING ITS REGISTERED OFFICE AT CRICKET CENTRE
WANKHEDE STADIUMD ROAD CHURCHGATE MUMBAI-400020.

For the Appellant(s) : Mr. D. Das, Senior Advocate assisted by Mr. S. Das, Advocate.

For the Respondent(s) : Mr. S. Chetia, Senior Standing Counsel, Income Tax Department.

- B E F O R E -

HON'BLE THE CHIEF JUSTICE MR. ASHUTOSH KUMAR

HON'BLE MR. JUSTICE ARUN DEV CHOUDHURY

20.05.2026

(Ashutosh Kumar, CJ)

Let this case go out of our list and be placed before a Bench to be allocated by the Chief Justice in the administrative side.

JUDGE

CHIEF JUSTICE

Comparing Assistant