

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

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

**Advocate for the Petitioner** : MR. D DAS SR. ADV, MR B GOGOI,MS. PADMINI BARUA,MS.  
RUKMINI BARUA

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

**BEFORE**  
**HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA**  
**HONOURABLE MR. JUSTICE SANJEEV KUMAR SHARMA**

**ORDER**

**Date : 27.05.2026**

*(M. Zothankhuma, J)*

**1.** Heard Mr. D. Das, learned Sr. Counsel for the appellant assisted by Mr. B. Gogoi and Mr. S. Das, learned counsels. Also heard Mr. S. Chetia, learned Standing Counsel, Income Tax Department.

**2.** This writ appeal is against the impugned order dated 30/04/2026, passed by the learned Single Judge in WP(C) 2254/2026, directing the appellant to avail the alternative statutory remedy available against the impugned assessment order dated 23/03/2026, passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961, by way of Section 246A before the Commissioner (Appeals).

**3.** The basic challenge to the impugned assessment order by the appellant/writ petitioner is on the ground that prior to issuing the assessment order, the Assessing Officer was required to follow the procedure, by submitting the notices issued under section 143(2) and 142(1) of the Income Tax Act, 1961 and the replies submitted thereto by the appellant, to the Commissioner/Principal Commissioner by way of a reference. Thereafter, only on the basis of the decision taken by the Commissioner, the impugned assessment order could have been issued. The same not having been done, the assessment

order has to be set aside.

**4.** The learned Sr. Counsel for the appellant submits that as the above procedure has not been followed, the principles of natural justice have been violated and as such, the challenge to the assessment order falls within the exceptions provided by the various judgments of the Hon'ble Supreme Court, wherein the High Court can take up a matter, even if there is an alternative remedy available.

**5.** Issue notice, returnable on 20/07/2026.

**6.** Mr. S. Chetia, learned Standing Counsel, Income Tax Department accepts notice on behalf of the respondent Nos.1, 2 & 3. Extra copy of the appeal petition be furnished to Mr. S. Chetia, within 3 days.

**7.** Appellant to take steps for service of notice upon the respondent No.4 by speed post, within 2 days.

**8.** The learned Standing Counsel for the Income Tax Department submits that the submission made by the learned Senior Counsel for the appellant, is not the pleaded case of the appellant, either in the writ petition or in the appeal. Further, the procedure that has been enumerated by the learned Senior Counsel does not apply to a case where there is an assessment of the total income of an assessee in terms of Section 143(3) of the Income Tax Act and the same would only be applicable in cases of cancellation of the registration certificate, giving exemption from paying tax under Section 12-AB of the Income Tax Act. He submits that the present case does not pertain to cancelling the registration

certificate given to the appellant. As such, the procedure for cancellation has not been followed, prior to passing the impugned assessment order.

**9.** List the matter on **20/07/2026**.

**10.** Maintainability of the writ appeal is kept open, keeping in view the fact that an alternative remedy is available to the appellant.

**JUDGE**

**JUDGE**

**Comparing Assistant**