

GAHC010108212026



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

**Case No. : I.A.(Civil)/1844/2026**

PRINCIPAL COMMISSIONER OF INCOME TAX  
SHILLONG, MEGHALAYA

2: INCOME TAX OFFICER  
WARD NO. 1  
AAYKAR BHAWAN  
TINSUKIA  
ASSAM  
78617

VERSUS

RAM NARAYAN SAH  
S/O LATE ACHELAL SAH,ROHAN TEA ESTATE, PENGREE  
CHARIALI,TINSUKIA 786171, DIST.- TINSUKIA, ASSAM

**Advocate for the Petitioner** : MS. M L GOPE,

**Advocate for the Respondent** : MR. O P BHATI,

**BEFORE**  
**HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 05.06.2026**

Heard Ms. M.L. Gope, learned Senior Standing Counsel, Income Tax Department appearing for

the applicant.

This application is filed seeking restoration of WP(C) 2438/2024 by recalling the order dated 20.05.2024 passed therein in terms of the order dated 10.04.2024 passed by the Hon'ble Supreme Court.

Issue notice, returnable by 3 (three) weeks.

Since Mr. B. Sarma, learned counsel has entered appearance and accepted notice on behalf of sole respondent, no formal notice is required to be issued to the said respondent.

However, requisite extra copy of the petition be furnished to the learned counsel for the opposite party within 3 (three) working days from today.

List the mater after 3 (three) weeks.

On or before the next date of listing, the learned counsel for the respondent shall file objection, if any.

**JUDGE**

**Comparing Assistant**