

GAHC010016482026



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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
786171
VERSUS

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

Advocate for : MS. M L GOPE
Advocate for : MR. O P BHATI appearing for RAM NARAYAN SAH

Linked Case : WP(C)/2438/2024

RAM NARAYAN SAH
S/O LATE ACHELAL SAH
ROHAN TEA ESTATE
PENGREE CHARALI
TINSUKIA-786171

DIST- TINSUKIA
ASSAM

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NEW DELHI

2:THE PRINCIPAL COMMISSIONER OF INCOME TAX
INCOME TAX DEPARTMENT
SHILLONG
MEGHALAYA

3:THE INCOME TAX OFFICER
WARD-1
DIGBOI
DIGBOI-786171
DIST- TINSUKIA
ASSAM

4:THE INCOME TAX OFFICER
WARD-1
AAYKAR BHAWAN
BORDOLOI NAGAR
TINSUKIA
TINSUKIA
ASSAM-786125

Advocate for : MR. O P BHATI
Advocate for : DY.S.G.I. appearing for THE UNION OF INDIA AND 3 ORS

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 17-06-2026

Heard Ms. M.L. Gope, learned Senior Standing Counsel, Income Tax Department for the applicants and Mr. B. Sharma, learned counsel for the sole

opposite party.

2. The instant interlocutory application is preferred to bring on notice an Order dated 10.04.2026 passed by the Hon'ble Supreme Court of India in a batch of thousands of appeals including one civil appeal with Diary no. 2196/2026 [Income Tax Officer, Ward 2[1] Chandigarh & others vs. Tej Pratap Singh].

3. The sole opposite party as the writ petitioner had preferred a writ petition, W.P.[C] no. 2438/2024 assailing the legality and validity of an Order dated 26.03.2024 issued under Section 148A of the Income Tax Act, 1961, as amended, and a Notice dated 26.03.2024 issued under Section 148 of the said Act by the Jurisdiction Assessing officer [JAO]. The assail is made on the ground that the impugned Order dated 26.03.2024 was passed by the JAO contrary to the provisions of Section 151A of the Income Tax Act and as required by the provisions of the said Act.

4. The writ petition came up for consideration on 20.05.2024 and after hearing the parties and taking into consideration the provisions of Section 151A of the Act and the Scheme, E-Assessment of Income Escaping Assessment Scheme, 2022 notified vide a Notification dated 29.03.2022, the Court had observed that the Scheme was for the purpose of assessment, re-assessment and computation under Section 147 and for issuance of notices under Section 148, which were to be carried out through automated allocation and faceless mechanism. The writ petition was disposed of by an Order dated 20.05.2024 with liberty to the Departmental authorities to issue fresh notice so as to enable the petitioner to file their appropriate reply under the provisions of Section 148.

5. The Order dated 10.04.2026 was passed by the Hon'ble Supreme Court in a batch of thousands of appeal originated from different High Courts. The Hon'ble Supreme Court after considering the provisions of the Scheme and the related provisions regarding automated allocations and faceless mechanism had observed that since the High Court had primarily quashed the reassessment notice on the ground that the JAOs lacked the competence to initiate such proceedings and the foundation of that view stood altered by amending Legislation, i.e. the Act no. 4 of 2026, the impugned judgments delivered in favour of the assesses were set aside on such limited ground and the matters were remitted to the respective High Courts for fresh consideration.

6. In paragraph 3 of the application, it is averred that against the Judgment and Order dated 20.05.2024 passed in W.P.[C] no. 2438/2024, the Department had preferred an appeal before the Hon'ble Supreme Court and the same was registered as Diary no. 34788/2025 [Union of India vs. Ram Narayan Sah] and the said Diary no. was one of the thousands of appeals wherein the Order dated 10.04.2026 was passed by the Hon'ble Supreme Court.

7. In view of such obtaining fact situation, it is observed that the Judgment and Order dated 20.05.2024 passed in W.P.[C] no. 2438/2024 has been set aside by the Order dated 10.04.2026. Consequently, the interlocutory application stands allowed. As a result, the writ petition, W.P.[C] no. 2438/2024 is to be restored in its original number on record.

JUDGE

Comparing Assistant