

GAHC010194892026



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

Case No. : I.A.(Civil)/3195/2026

PR. COMMISSIONER OF INCOME TAX, GUWAHATI
2ND FLOOR, AAYAKAR BHAWAN, CHRISTIAN BASTI, G.S. ROAD,
GUWAHATI- 781005

VERSUS

M/S BISWANATH CHOUDHURY AND SONS
BISHNUPUR MAIN ROAD, CITY COMPLEX, KALAPAHAR, GUWAHATI-
781016

Advocate for the Petitioner : DR. P AGARWAL (SR. SC, CBDT, IT(NER)),

Advocate for the Respondent : ,

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
HONOURABLE MR. JUSTICE NCHUMBEMO MOZHUI

ORDER

14.09.2026

(M. Zothankhuma, J)

Heard Dr. P. Agarwal, Senior Standing Counsel, CBDT, IT(NER) for the applicant , who submits that there is a delay of 336 days in filing the appeal.

Issue Notice returnable in 4 (four) weeks.

The applicant to take steps for service of notice upon the respondent by Speed post and usual mode 3 (three) days.

Dr. P. Agarwal submits that the impugned judgment and order is also a subject matter of challenge in ITA No.3/2026.

List the matter on 20.11.2026.

JUDGE

JUDGE

Comparing Assistant