

GAHC010210492025



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

Case No. : WP(C)/5496/2025

PATHAKPUR SOMABAI SAMITE
HAVING ITS REGISTERED OFFICE AT MAZBAT UDALGURI, UDALGURI-
784507, ASSAM, REPRESENTED BY ITS SECRETARY SRI NIRAN CHANDRA
MUCHAHARY.

VERSUS

THE UNION OF INDIA AND 6 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK,
SECRETARIAT BUILDING, NEW DELHI.

2:NATIONAL FACELESS ASSESSMENT CENTRE
2ND FLOOR
E-RAMP
JAWAHARLAL NEHRU STADIUM
NEW DELHI-3.

3:THE ASSESSMENT UNIT
INCOME TAX DEPARTMENT
NATIONAL FACELESS ASSESSMENT CENTRE
2ND FLOOR
E-RAMP
JAWAHARLAL NEHRU STADIUM
NEW DELHI-110003.

4:NATIONAL FACELESS APPEAL CENTRE
C-BLOCK
4TH FLOOR
CIVIC CENTRE
MINTO ROAD
NEW DELHI-110002.

5:THE JOINT COMMISSIONER (APPEALS)
OR THE COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE
C-BLOCK
4TH FLOOR
CIVIC CENTRE
MINTO ROAD
NEW DELHI-110002.

6:INCOME TAX OFFICER
IT OFFICE WARD MANGALDOI
RADHIKA BHAWAN
LAXMINATH BEZBARUAH ROAD
MANGALDOI
ASSAM
PIN- 784125.

7:THE BRANCH MANAGER
CENTRAL BANK OF INDIA
LAMBARI BRANCH
MAZBAT
UDALGURI

Advocate for the Petitioner : MR. A K GUPTA, MR. R S MISHRA

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

BEFORE
HONOURABLE MR. JUSTICE SANJAY KUMAR MEDHI

ORDER

17.09.2025

Heard Shri RS Mishra, learned counsel for the petitioner, who is aggrieved by the action of the respondents in freezing the bank account of the petitioner. It is the case of the petitioner that for certain actions, two appeals have been preferred which are pending consideration. Though one of the appeals have been preferred after the action of freezing bank account has been done, the other appeal was preferred in time and without even passing the final orders in

the appeals, the impugned action has been taken.

Shri SC Keyal, learned Senior Standing Counsel, Income Tax Department prays for some time to obtain instructions.

To facilitate, Shri Keyal, learned Senior Standing Counsel to have the instructions, let an extra copy of the writ petition be served upon him during the course of the day.

List this case for motion on 24.09.2025.

JUDGE

Comparing Assistant