

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

24.09.2025

Heard R. S. Mishra, learned counsel for the petitioner.

Also heard Shri S. C. Keyal, learned Senior Standing Counsel, Income Tax Department as well as Shri M. Sarma, learned counsel for the respondent no. 7 - Central Bank of India.

Considering the subject matter involved and as agreed to by the learned counsel for the parties, this writ petition is taken up for disposal at the motion

stage. Suffice it to mention that on the earlier occasion, i.e. 17.09.2025, when this matter had come up for consideration, this Court has granted time to the learned Standing Counsel, Income Tax Department to obtain instructions which Shri Keyal, the learned Standing Counsel has obtained.

The grievance, in short is with regard to the freezing of the bank account of the petitioner. It is contended that the petitioner has preferred two appeals which are presently pending consideration before the Appellate Authority. It is also submitted that though one appeal was preferred after the freezing of the bank account the other appeal was preferred before the action of freezing of the bank account was taken.

Shri Mishra, the learned counsel has submitted that before adjudication of the appeal, freezing of the bank account would be wholly unreasonable and the same has resulted in a grinding halt in the business of the petitioner.

Shri Keyal, the learned Senior Standing Counsel has fairly submitted that in a matter of similar nature, the Hon'ble Kerala High Court in an order dated 04.03.2024 passed in WP(C)/38745/2023 (***Rajendran Mylat Puthenveedu Vs Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer & Ors***) had resolved the issue by directing the Appellate Authority to dispose of the appeal in accordance with law and till such time, not to enforce any demands.

Shri Sarma, the learned counsel for the Bank has submitted that the respondent Bank is simply following the instructions of the IT Department and does not have a role in the decision making process.

Considering the facts and circumstances and also the order of the Hon'ble Kerala High Court, this Court is of the opinion that a similar order would serve

the interest of justice.

Accordingly, it is directed that the appeal which are pending before the Appellate Authority be disposed of expeditiously and preferably within an outer limit of 2 (two) months from today. It is also provided that till such appeal is decided in accordance law, the Bank account of the petitioner be defreezed and he be allowed to operate the same. The said observation would however be subject to the final decision which may be taken by the authority in the appeal.

Writ petition accordingly stands disposed of.

JUDGE

Comparing Assistant