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

Case No. : WP(C)/267/2026

PRANABJYOTI BARMAN
SPECIAL PUBLIC PROSECUTOR, INCOME TAX (NER), R/O. H/NO.16, SE-6, AMARAWATI PALACE, AMARAWATI PATH, P.O. AND P.S. DISPUR, CHIRSTIANBASTI, GUWAHATI-781005, PHN- 9864011939

VERSUS

UNION OF INDIA AND 2 ORS
REPRESENTED THROUGH THE MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, CENTRAL BOARD OF DIRECT TAXES (CBDT), NORTH BLOCK, NEW DELHI - 110001

2:THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
NORTH EASTERN REGION (PR. CCIT
NER) HAVING OFFICE AT AAYAKAR BHAWAN
G.S. ROAD
CHRISTIANBASTI
GUWAHATI
ASSAM-781005.

3:THE PRINCIPAL COMMISSIONER OF INCOME TAX
NORTH EASTERN REGION (PCIT
NER) HAVING OFFICE AT AAYKAR BHAWAN
MAHATMA GANDHI ROAD
SHILLONG
MEGHALAYA- 79300

For the Petitioner(s) : Mr. P. J. Barman, Petitioner-in-person

For the Respondent(s) : Ms. A. Gayan, CGC
Mr. S.C. Keyal, Standing Counsel

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 13.02.2026

Issue notice making it returnable on 16.03.2026.

2. Ms. A. Gayan, the learned CGC appears on behalf of the respondent No. 1 and Mr. S.C. Keyal, the learned Standing Counsel appears on behalf of the respondent Nos. 2 and 3 and accepts notice.

3. Extra copies of the writ petition be served upon the respective counsels during the course of the day.

4. The petitioner-in-person herein is a practicing Advocate who was engaged as a Special Public Prosecutor by the Government of India, Ministry of Finance, Department of Revenue, vide an order dated 05.11.2024.

5. Prior to that, vide the communication dated 06.02.2023, the petitioner-in-person was requested by the Income Tax Officer (Tech) to collect the case records/files from the erstwhile Special Public Prosecutor and to do the needful to safeguard the interest of the Revenue. It was also mentioned in the said communication dated 06.02.2023 that bills for representation in the cases were to be submitted as per the guidelines.

6. It is the case of the petitioner-in-person herein that pursuant to such directions, 10 (ten) proceedings pending before the learned Court of the Munsiff No. 3, Kamrup (M) at Guwahati were endorsed to him. It is the case of the petitioner-in-person that he is entitled to an amount of Rs. 72,325/- towards his representation. In that regard, the petitioner-in-person has submitted bills which are annexed as Annexure-4 series to the present writ petition. The details of the petitioner-in-person's entitlement have been mentioned at paragraph No. 4 in the form of a chart, which being relevant is reproduced hereunder:

Sl No	*Case No.*	*Party's Name*	*Case Type*	*Court*	*Amount of Bill (Rs.)*
1	*CR 744/19*	*Lillias Ansari*	*Complaint Case*	*Munsiff-3*	*8800*
2	*CR 742/19*	*Nandeswar Buragohain*	*Complaint Case*	*Munsiff-3*	*8800*
3	*CR 743/19*	*Murari Swami*	*Complaint Case*	*Munsiff-3*	*4125*
4	*CR 745/19*	*Murari Swami*	*Complaint Case*	*Munsiff-3*	*3300*
5	*CR 741/19*	*Murari Swami*	*Complaint Case*	*Munsiff-3*	*8800*
6	*CR 1109/19*	*Muhikanta Hati Baruah*	*Complaint Case*	*Munsiff-3*	*19800*
7	*CR 1106/19*	*Bengia Yanang*	*Complaint Case*	*Munsiff-3*	*8800*

8	*CR 1107/19*	*Bengia Yanang*	*Complaint Case*	*Munsiff-3*	*3300*
9	*CR 1108/19*	*Bengia Yanang*	*Complaint Case*	*Munsiff-3*	*3300*
10	*CR 1111/16*	*Bengia Yanang*	*Complaint Case*	*Munsiff-3*	*3300*
				Total=	*72325*

7. The grievance of the petitioner-in-person herein is that on one hand, the petitioner-in-person continues to represent the Income Tax Department, as there is no other instruction being issued to him by the concerned officers of the Income Tax Department, and on the other hand his bills have not been paid. The petitioner-in-person had tried to approach the various authorities, but when it comes to payment of the bills, none of the authorities before whom the petitioner-in-person approached provided any information. Under such circumstances, the petitioner-in-person is compelled to file the instant writ petition.

8. The materials on record reveal that on 28.01.2026, instructions were sought from respondent Nos. 2 and 3, as to why, the professional bills raised by the petitioner-in-person for the services rendered to the Income Tax Department have not been settled.

9. Mr. S.C. Keyal, the learned Standing Counsel appearing on behalf of the respondent Nos. 2 and 3 submitted that he has not been able to obtain instructions taking into account that the concerned officer who looks into the aspect pertaining to the bills is not available.

10. The said explanation does not appear to be convincing to this Court.

11. The respondents herein are directed to bring on record, as to whether, the petitioner-in-person is entitled to the said amount as claimed or any other amount after carrying out the necessary verification. The said instructions be brought on record by way of an affidavit to be filed on or before 11.03.2026.

12. This Court further observes that pending notice, it shall not be a bar on the part of the respondents to clear the dues of the petitioner-in-person, if upon verification it is found that the petitioner-in-person is entitled to any amount.

13. List accordingly.

JUDGE

Comparing Assistant