

Smt. Kamla Varma and Another v. Assistant Commissioner of Income Tax, Shillong Circle, Shillong

WP(C) No. 36 of 2017

Supplied court order; no reported citation stated | 2017-03-29

Directors sought defreezing of company bank accounts and maintenance of three appeals without 15 percent pre-deposit. Petition withdrawn with liberty to file afresh or seek appropriate remedies after Court identified framing defects; merits expressly untouched.

Division Bench | Dinesh Maheshwari | Ved Prakash Vaish

Procedural order — no tax merits adjudicated

The Court did not order defreezing, waive deposit, or adjudicate assessment merits. Three assessment years are mentioned but their identities are not stated. Company respondent No.6 is not named in this PDF; do not invent its identity.

01 FACTS OF THE CASE

The petitioners, described as alleged directors of a company, sought defreezing of its bank accounts and maintenance of three assessment appeals without a 15% pre-deposit. The company appeared as respondent No.6; neither its name nor the three assessment years is stated in this order.

Source: [PDF pp.1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court identified defects in the framing of one petition concerning three appeals and assessment orders. It also noted that no prayer for waiver of pre-deposit had been made before the Commissioner (Appeals). When the Court expressed reservations about entertaining the petition as framed, counsel sought withdrawal with liberty to file afresh and pursue appropriate remedies.

Source: [PDF p.2](#)

03 JUDICIAL DECISION

The Court permitted withdrawal and dismissed the writ petition as withdrawn with the requested liberty. It expressly stated that it had not dealt with the merits either way; any other remedy was to be considered by the appropriate forum in accordance with law.

Source: [PDF p.2](#)

04 OUTCOME / IN WHOSE FAVOUR

Procedural liberty to the petitioners to file afresh or pursue appropriate remedies. There was no order defreezing accounts or waiving deposit, and no merits victory for either side.

Source: [PDF p.2](#)

05 AKHB REVIEW POINT

Separate the relief requested from the relief granted. This order does not establish a general mandatory 15% deposit rule or approve the freezing of accounts. Identify the correct applicant, proceeding and relief, and do not treat liberty to pursue another remedy as a finding that it must succeed.

Source: [PDF pp.1-2](#)

SOURCE & VERIFICATION

[Supplied court order — exact source bytes verified](#)

Complete supplied order, 2 page(s). Every page read and visually inspected. No assessment year or PAN is stated. Referenced applications, earlier orders and subsequent compliance are not included unless expressly identified.

[Open cited source rendition](#)

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.