The Deputy Commissioner of Income Tax (BPU), Guwahati & 2 Ors. v. Banamali Das and Anr.

Review.Pet./9/2025 (in WP(C)/4385/2022)

Review.Pet./9/2025 (in WP(C)/4385/2022) (Gauhati High Court, 2026-02-17) | 2026-02-17

Review petition concerning the earlier benami-related writ disposal dismissed as not maintainable.

Gauhati High Court | Single Judge Bench | Justice Sanjay Kumar Medhi

Assessment years: Not specified in order text

01 FACTS OF THE CASE

The Department sought review of the common order dated 16 December 2022 in WP(C)4385/2022 concerning Banamali Das, invoking the High Court review rules and the CPC. It relied on the Supreme Court's 18 October 2024 recall of the Ganpati Dealcom judgment.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the Supreme Court's 4 November 2025 order in SLP 8229/2024 and the submission that review on this basis was not maintainable. Counsel accepted that the Division Bench had taken the same position. The Court also referred to the Supreme Court's 12 February 2025 review order.

Source: PDF pp.2–3

03 JUDICIAL DECISION

Review Petition 9/2025 was dismissed.

Source: PDF p.3, disposal

04 OUTCOME / IN WHOSE FAVOUR

Procedural refusal of review; no fresh decision on whether the property was benami.

Source: PDF p.3

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Recall of a precedent did not automatically reopen this writ: The Department's reliance on the recall of Ganpati Dealcom did not secure review. The Court focused on the maintainability of that procedural route in light of the subsequent orders cited. The result should not be read as automatically reinstating every consequence of the recalled precedent or as deciding the underlying property dispute anew. (PDF pp.2–3)

The remedy question is separate from benami merits: The three-page order does not describe the property transaction or adjudicate its substantive character. It therefore provides no independent finding about beneficial ownership, prohibited transactions or the temporal reach of the benami legislation. Its subject is the attempt to review the earlier writ disposal. (PDF pp.1–3)

Keep this outside an income-tax merits classification: Although the Department is a party, the procedural history concerns benami proceedings. Treating it as a ruling on an income-tax addition or deduction would misstate its scope. The prior common order and the cited Supreme Court proceedings are necessary to understand any further procedural option. (PDF pp.1–3)

Source: PDF pp.2–3

SOURCE & VERIFICATION

Original judgment PDF (20260216_GAHC010005772025.pdf)

Complete 3-page original read and every page visually reviewed; source bytes verified. Commentary is editorial analysis of this order, not current-law clearance.

Full original and all five note panels re-reviewed on 21 October 2026; unsupported supplied assertions removed.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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