

Principal Commissioner of Income Tax, Shillong & Anr. v. Ram Narayan Sah (in linked WP(C)/2438/2024)

I.A.(Civil)/1844/2026 in Linked Case WP(C)/2438/2024

I.A.(Civil)/1844/2026 in WP(C)/2438/2024 (Gau HC, decided 17.06.2026) | 2026-06-17

Following the Supreme Court's batch order dated 10.04.2026 in ITO v. Tej Pratap Singh (Diary No. 2196/2026) and UOI v. Ram Narayan Sah (Diary No. 34788/2025) setting aside High Court judgments on JAO vs. Faceless AO competence in view of Amending Act No. 4 of 2026, Revenue's interlocutory application allowed and WP(C)/2438/2024 restored to file for fresh consideration.

Income-tax Act, 1961: sections 147, 148, 148A and 151A | E-Assessment of Income Escaping Assessment Scheme, 2022 (Notification dated 29.03.2022) | Amending Act No. 4 of 2026

Gauhati High Court | Single Judge Bench | Manish Choudhury, J.

Assessment years: Not specified in order text

Order dated 17.06.2026 (file prefix 20260616); restores WP(C)/2438/2024 to board

Page 2 records the order date as '17-06-2026' (filename prefix 20260616). This order restores WP(C)/2438/2024 to its original number pursuant to the Supreme Court's remand dated 10.04.2026.

01 FACTS OF THE CASE

In WP(C)/2438/2024, writ petitioner Ram Narayan Sah had challenged an order dated 26.03.2024 under section 148A and a notice dated 26.03.2024 under section 148 on the ground that they were issued by the Jurisdictional Assessing Officer (JAO) rather than through the faceless mechanism mandated under section 151A and the E-Assessment of Income Escaping Assessment Scheme, 2022 dated 29.03.2022. By order dated 20.05.2024, the Gauhati High Court had disposed of WP(C)/2438/2024 in the assessee's favour. The Department appealed to the Supreme Court in Diary No. 34788/2025 (Union of India v. Ram Narayan Sah), which was disposed of on 10.04.2026 along with a batch of thousands of appeals (including ITO v. Tej Pratap Singh, Diary No. 2196/2026) setting aside the High Court judgments in light of Amending Act No. 4 of 2026 and remitting the matters to the respective High Courts. The Revenue then filed I.A.(Civil)/1844/2026 to restore WP(C)/2438/2024.

Source: [Pages 2-4 of 4 \(Paragraphs 2-6\) \(20260616_GAHC010108212026.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Taking note of paragraph 5 of the Supreme Court's batch order dated 10.04.2026 — which observed that because the High Courts had quashed the reassessment notices primarily on the ground that JAOs lacked competence and the foundation of that view stood altered by Amending Legislation (Act No. 4 of 2026), the judgments were set aside and remitted for fresh consideration — Justice Manish Choudhury held that the earlier order dated 20.05.2024 in WP(C)/2438/2024 stood set aside by the Supreme Court.

Source: [Page 4 of 4 \(Paragraphs 5-7\) \(20260616_GAHC010108212026.pdf\)](#)

03 JUDICIAL DECISION

The Gauhati High Court allowed I.A.(Civil)/1844/2026 and directed that WP(C)/2438/2024 be restored to its original number on record for fresh consideration.

Source: [Page 4 of 4 \(Paragraph 7\) \(20260616_GAHC010108212026.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the Revenue on restoration; I.A.(Civil)/1844/2026 allowed and WP(C)/2438/2024 restored to its original number pursuant to Supreme Court remand.

Source: [Page 4 of 4 \(Paragraph 7\) \(20260616_GAHC010108212026.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Documents the procedural aftermath of the Supreme Court's batch order dated 10.04.2026 (ITO v. Tej Pratap Singh, Diary No. 2196/2026) and Amending Act No. 4 of 2026 on the JAO vs. FAO section 151A controversy: earlier High Court orders quashing JAO-issued section 148 notices stand vacated and restored to the High Court docket for adjudication on remaining grounds.

Source: [Full judgment PDF \(4 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260616_GAHC010108212026.pdf\)](#)

Reviewed from the complete 4-page official High Court judgment PDF (20260616_GAHC010108212026.pdf, SHA-256: 560c56d3e9256d010f2dbae59ab4d74022f3b9d47cbf609446df545502d7111f).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (4 physical pages, 94,126 bytes, SHA-256: 560c56d3e9256d010f2dbae59ab4d74022f3b9d47cbf609446df545502d7111f). Cloud Google Drive File ID: 1vxzROXXEsnFGH3n0oCmOt9h09vKduhJm (<https://drive.google.com/file/d/1vxzROXXEsnFGH3n0oCmOt9h09vKduhJm/view>).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

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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