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 Linked Case WP(C)/2438/2024 (Gauhati High Court, 2026-06-17) | 2026-06-17

Writ restored following the Supreme Court's limited remand concerning the jurisdictional-AO ground.

Income-tax Act,1961: sections 148A, 148, 151A

Gauhati High Court | Single Judge Bench | Justice Manish Choudhury

Assessment years: Not specified in order text

01 FACTS OF THE CASE

The Department sought to place the Supreme Court's 10 April 2026 remand order on record in disposed WP(C)2438/2024. The writ challenged orders/notices dated 26 March 2024 and had been disposed of on 20 May 2024 on the jurisdictional-AO/faceless-scheme issue, with liberty for fresh action.

Source: PDF p.3, paras 2–4

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the Supreme Court's limited remand after Act 4 of 2026 and accepted that the relevant diary matter was included. The remand concerned the JAO ground and required reconsideration in that setting.

Source: PDF p.4, paras 5–6

03 JUDICIAL DECISION

The interlocutory application was allowed and the writ petition restored.

Source: PDF p.4, para 7

04 OUTCOME / IN WHOSE FAVOUR

Procedural restoration only; the reassessment challenge was not finally adjudicated afresh.

Source: PDF p.4, para 7

05 EXPERT COMMENTS

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

Restoration reopens the forum, not the merits result: The immediate effect is that the writ returns for consideration. It is not an order independently validating the notice or granting final reassessment relief. A party relying on it must distinguish the restored proceeding from the question the Court will decide after restoration. (PDF p.4, paras 5–7)

The remand ground defines the next enquiry: The Court's reasoning is tied to the Supreme Court's limited treatment of the jurisdictional-AO issue after the stated legislative development. Other objections cannot be treated as already answered by this restoration order. The original pleadings and remand terms remain important to identifying what survives for adjudication. (PDF pp.3–4)

Coverage of the Supreme Court batch was material: The Court accepted inclusion of the relevant diary proceeding in the batch. A similarly situated litigant would need to establish that procedural connection rather than assume every disposed faceless-assessment writ automatically revives. This note records the order's history, without claiming a later result in the restored writ. (PDF p.4, paras 5–7)

Source: PDF p.4, paras5–7

SOURCE & VERIFICATION

Original judgment PDF (20260616_GAHC010108212026.pdf)

Complete 4-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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.