

Sheikh Zamin v. Union of India & Ors.

WP(C) 657/2025 with CM(1631/2025)

WP(C) 657/2025 with CM(1631/2025) (J&K and Ladakh HC at Srinagar, decided 25.03.2025) | 2025-03-25

Stay of demand pending first appeal: conditional stay order dated 12.02.2025 requiring deposit of Rs. 71,39,218 stayed while appellate authority (Respondent No. 4) is directed to decide the pending appeal within one month.

Income-tax Act, 1961: sections 220(6) and 246A | Constitution of India: Article 226

High Court of Jammu & Kashmir and Ladakh | 2-judge bench (Division Bench) | Rajnesh Oswal, J. | Mohammad Yousuf Wani, J.

Assessment years: Not specified in short order

Consent-based interim protection pending time-bound disposal of first appeal within one month

The stay of the Rs. 71,39,218 pre-deposit condition in the order dated 12.02.2025 was granted on the consensus submission of respondents' counsel pending disposal of the statutory appeal within one month.

01 FACTS OF THE CASE

The petitioner challenged an order dated 12.02.2025 passed by Respondent No. 2 staying tax demand subject to deposit of Rs. 71,39,218 and other conditions during the pendency of the petitioner's statutory appeal before Respondent No. 4.

Source: [Paragraphs 01-04; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

On notice, learned counsel for the respondents submitted that the writ petition could be disposed of by directing Respondent No. 4 to decide the pending appeal within one month and staying the operation of the order dated 12.02.2025 to the extent of the deposit of Rs. 71,39,218 in the meantime.

Source: [Paragraphs 04-05; PDF pp. 1-2](#)

03 JUDICIAL DECISION

Disposing of WP(C) 657/2025, the Division Bench directed Respondent No. 4 to consider and decide the appeal within one month from receipt of the order with the petitioner's cooperation, and stayed the operation of the order dated 12.02.2025 to the extent of the Rs. 71,39,218 deposit until disposal of the appeal.

Source: [Paragraphs 05-06; PDF pp. 1-2](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Writ petition disposed of on consent terms; deposit condition of Rs. 71,39,218 stayed and appellate authority directed to dispose of appeal within one month.

Source: [Paragraphs 05-06; PDF pp. 1-2](#)

05 AKHB REVIEW POINT

AKHB analysis: where a taxpayer faces an onerous conditional stay deposit while the first appeal itself is ready for hearing, a time-bound appellate disposal direction coupled with interim stay of the deposit condition provides practical relief.

Source: [Paragraphs 04-05; PDF pp. 1-2](#)

SOURCE & VERIFICATION

[High Court of Jammu & Kashmir and Ladakh official judgment PDF - AKHB Cloud Repository \(20250325_JKHC010013002025.pdf\)](#)

2-page official High Court of Jammu & Kashmir and Ladakh judgment PDF (20250325_JKHC010013002025.pdf).

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

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All 2 physical pages of 20250325_JKHC010013002025.pdf read and verified page-by-page. Original bytes (60,126 bytes) match SHA-256 a489de2a8a0d4803c6cd681190e468fa54efcf38b210629e8bb3c9607ae3a450.

STATUTORY SCOPE

Applies appellate disposal and stay principles under the Income-tax Act, 1961 and Article 226 of the Constitution. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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