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

Sheikh Zamin: Rs.71,39,218 deposit condition stayed pending time-bound disposal of the appeal.

No Income-tax Act provision is expressly identified in this short order.

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

Scope of the supplied order

The operative stay is confined to the Rs.71,39,218 deposit requirement in the 12 February order. It should not be described as cancellation of the assessment or an unconditional stay of every other condition.

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

Respondent No.4 must decide the appeal within one month from the date a copy of this order is made available, considering all grounds in accordance with law. The petitioner must cooperate. Until then, the 12 February 2025 order is stayed only to the extent of the Rs.71,39,218 deposit requirement.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The petition was disposed of with expedited appellate consideration and temporary protection against the specified deposit condition. The Court did not determine the tax demand on merits.

Source: PDF p.2

05 EXPERT COMMENTS

Identify the precise protection — The operative stay is confined to the Rs.71,39,218 deposit requirement in the 12 February order. It should not be described as cancellation of the assessment or an unconditional stay of every other condition.

The deadline has a service trigger — The one-month period begins when a copy is made available to respondent No.4. The taxpayer must cooperate, and all appeal grounds remain for that authority to consider.

Relief followed the respondents' proposed course — The respondents suggested expedited disposal with interim protection. The order does not hold a standard deposit percentage unlawful or establish that every conditional stay must be waived.

Source: PDF p.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).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

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STATUTORY SCOPE

The order concerns a conditional demand stay and pending appeal. Sections 220(6) and 246A are not printed or analysed in the supplied order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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