Farooq Ahmad Sheikh v. Union of India & Ors.

WP(C) No. 1297/2025

WP(C) No. 1297/2025 (J&K HC Srinagar Wing, decided 04.06.2025) | 2025-06-04

Expeditious appellate disposal directed; assessment and related proceedings stayed until appeal disposal.

High Court of Jammu and Kashmir and Ladakh | 2-judge bench (Division Bench, Srinagar) | Justice Sanjeev Kumar | Justice Sanjay Parihar

Assessment years: 2019-20

01 FACTS OF THE CASE

Farooq Ahmad Sheikh challenged the AY 2019-20 assessment dated 14 March 2024 by an appeal filed on 16 April 2024. He complained that more than a year had passed without disposal while the authorities continued issuing demand orders.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Having regard to the pending appeal and the relief sought, the Court directed appellate consideration with reasonable dispatch. It did not decide the correctness of the assessment or adjudicate the grounds of appeal.

Source: PDF p.1

03 JUDICIAL DECISION

The Appellate Authority must take up and dispose of the appeal with reasonable dispatch. Until the appeal is taken up and disposed of, the assessment dated 14 March 2024 and all consequential proceedings are stayed. The writ was disposed of.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained protection until appellate disposal and a direction for prompt consideration. The assessment was stayed, not quashed; the appellate merits remain undecided.

Source: PDF p.1

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The appeal must be decided, not merely listed — The stay's stated endpoint combines taking up and disposing of the appeal. Merely listing it is not the endpoint described. Protection covers the identified assessment and consequential proceedings, rather than an unspecified universal restraint on all tax action.

Reasonable dispatch supplies no numerical deadline — The Court required prompt disposal without setting a fixed number of weeks or months. A case note should preserve that wording. The order also does not declare the appeal allowed if the authority delays or determine the amount legally payable.

Identify the correct appeal before using the protection — The source gives AY 2019-20, the assessment date and the 16 April 2024 appeal filing date. These link the stay to a particular dispute; later compliance or disposal must be checked in that appeal's record.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Jammu and Kashmir and Ladakh official judgment PDF - AKHB Repository (20250604_JKHC010026702025.pdf)

1-page official High Court of Jammu and Kashmir and Ladakh judgment PDF (20250604_JKHC010026702025.pdf, 214,668 bytes).

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 1 physical page(s) of 20250604_JKHC010026702025.pdf (Google Drive ID: 1ISrHNUz_jRJsoJQo_1lAp2GXYdeuVYi0, 214,668 bytes, SHA-256: 5a77d24a1bf5d1602bc006b05e36234bd8b2a1c4a323d852f1d065e8a6bd301f) extracted and verified page-by-page.

STATUTORY SCOPE

No numbered tax provision is identified. The order addresses delayed appellate disposal and temporary protection, not substantive liability.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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.

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.