

Sikkim State Cooperative Supply and Marketing Federation Limited (SIMFED) v. Deputy Commissioner of Income-tax, Circle 3(2), Gangtok

Tax App. No. 03 of 2025

Tax App. No. 03 of 2025 (Sikkim HC, decided 10.12.2025) | 2025-12-10

Co-operative federation tax appeal allowed by Division Bench of the High Court of Sikkim following lead judgment delivered earlier on 10.12.2025 in Tax Appeal No. 02 of 2025.

Income-tax Act, 1961: section 260A | Sikkim State Cooperative Societies Act, 1978

High Court of Sikkim | 2-judge bench (Division Bench) | Biswanath Somadder, C.J. | Meenakshi Madan Rai, J.

Assessment years: See companion Tax Appeal No. 02 of 2025

Short companion judgment; read alongside lead judgment in Tax Appeal No. 02 of 2025 decided on 10.12.2025

This 2-page judgment allows Tax Appeal No. 03 of 2025 as squarely governed by Tax Appeal No. 02 of 2025 decided earlier the same day without separately printing the assessment year or detailed statutory discussion.

01 FACTS OF THE CASE

Sikkim State Cooperative Supply and Marketing Federation Limited (SIMFED), a co-operative society registered under the Sikkim State Cooperative Societies Act, 1978, preferred Tax Appeal No. 03 of 2025 against the Deputy Commissioner of Income-tax, Circle 3(2), Gangtok on facts identical to Tax Appeal No. 02 of 2025 other than the assessment year.

Source: [Pages 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench recorded that the facts of the instant appeal were similar to Tax Appeal No. 02 of 2025 other than the assessment year in question and that the matter was squarely governed by the judgment rendered earlier that day in Tax Appeal No. 02 of 2025.

Source: [Pages 1-2](#)

03 JUDICIAL DECISION

Allowed Tax Appeal No. 03 of 2025 in terms of the judgment rendered in Tax Appeal No. 02 of 2025.

Source: [Page 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Tax Appeal No. 03 of 2025 allowed in terms of lead judgment rendered earlier on 10.12.2025 in Tax Appeal No. 02 of 2025.

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05 AKHB REVIEW POINT

AKHB analysis: cite together with the lead judgment of the Sikkim High Court in SIMFED v. DCIT, Tax Appeal No. 02 of 2025 (decided 10.12.2025).

Source: [Pages 1-2](#)

SOURCE & VERIFICATION

[High Court of Sikkim official judgment PDF - AKHB Cloud Repository \(20251210_SKHC010001932025.pdf\)](#)

2-page official High Court of Sikkim judgment PDF (20251210_SKHC010001932025.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 20251210_SKHC010001932025.pdf read and verified page-by-page. Original bytes (500,698 bytes) match SHA-256 472fe28ea15e070abd055d0fe64b77d6671b73a1bd534b19e46f57a024286c7d.

STATUTORY SCOPE

Applies section 260A of the Income-tax Act, 1961. 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.

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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