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.

Sikkim State Cooperative Societies Act, 1978 (registration stated in caption)

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

Assessment years:

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 appealed against DCIT, Circle3(2), Gangtok in Tax Appeal No.03 of 2025. The Court stated that its facts were similar to Tax Appeal No.02 of 2025 except for the assessment year. The actual assessment year is not printed in this judgment.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench held this matter squarely governed by its judgment in Tax Appeal No.02 of 2025 delivered earlier the same day. It did not repeat the lead judgment's reasoning or describe the underlying tax controversy.

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03 JUDICIAL DECISION

Tax Appeal No.03 of 2025 was allowed as governed by the same-day judgment in Tax Appeal No.02 of 2025.

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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 EXPERT COMMENTS

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

Preserve the different assessment year — The Court expressly distinguishes this appeal from Tax Appeal No.02 by assessment year. Common reasoning therefore does not make the records interchangeable. This order proves a separate successful appeal; assigning the lead appeal's year to it would contradict the distinction made by the Bench.

Relief is clear while the legal basis is external — The word allowed supplies the operative result, but the judgment refers to the lead decision for its rationale. Neither a particular exemption nor a computational adjustment can be inferred from the federation's cooperative status. Any substantive proposition should be checked against the same-day Tax Appeal No.02 judgment.

Use the order with its companion, not as a substitute — For implementing or documenting this appeal's result, retain this docket and order alongside the lead judgment. The lead reasoning explains why relief followed, while this record connects that reasoning to the separately appealed year. It supplies no figures, compliance timetable or later treatment.

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SOURCE & VERIFICATION

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All 2 original pages read and visually inspected; all five panels audited.

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STATUTORY SCOPE

No Income-tax Act provision is identified in this short judgment. The society's registration statute is stated in the caption; no issue under it is decided.

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.

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