GAHC010203102024

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/5178/2024

M/S CMJ BREWERIES (P) LTD AND 3 ORS.
BEARING TAN NUMBER SHLC01114B HAVING REGISTERED OFFICE AT BLOCK III, CMJ HOUSE, FERNDALE COMPLEX, BLOCK-3, KEATING ROAD, SHILLONG, MEGHALAYA- 793001. PAN- AADCC4470C.

2: ROHIT JAIN
CHAIRMAN OF M/S CMJ BREWERIES (P) LTD. HAVING REGISTERED OFFICE AT BLOCK III
CMJ HOUSE
FERNDALE COMPLEX
BLOCK-3
KEATING ROAD
SHILLONG
MEGHALAYA- 793001

3: RONAK JAIN
DIRECTOR OF M/S CMJ BREWERIES (P) LTD. HAVING REGISTERED OFFICE AT BLOCK III
CMJ HOUSE
FERNDALE COMPLEX
BLOCK-3
KEATING ROAD
SHILLONG
MEGHALAYA- 793001.

4: BINIT SINGHANIA
GENERAL MANAGER OF M/S CMJ BREWERIES (P) LTD. HAVING REGISTERED OFFICE AT BLOCK III
CMJ HOUSE
FERNDALE COMPLEX
BLOCK-3
KEATING ROAD
SHILLONG
MEGHALAYA- 79300

VERSUS

UNION OF INDIA AND 3 ORS.
THROUGH THE SECRETARY, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI-110001.

2:THE COMMISSIONER OF INCOME TAX (TDS) NER

GUWAHATI
AAYKAR BHAWAN
CHRISTIAN BASTI
G.S. ROAD
GUWAHATI- 781005.

3:PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX

NER GUWAHATI
2ND FLOOR
AAYAKAR BHAWAN
CHRISTIAN BASTI
G.S. ROAD
GUWAHATI- 781005.

4:THE JOINT COMMISSIONER OF INCOME TAX (TDS)
KHARMALKI ROAD
SHILLONG

Advocate for the petitioner(s): Ms. P Jain
Mr. H Betala

Advocate for the respondent(s): Mr. SC Keyal
Standing Counsel, Income Tax
Ms. K Phukan
CGC

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

ORDER

04.10.2024

Heard Ms. P Jain and Mr. H Betala, the learned counsels appearing on behalf of the petitioners in the instant writ petition.

2. Mr. SC Keyal, the learned counsel appears on behalf of the Income Tax Department.

3. The petitioners in this writ petition have challenged the order dated 31.01.2024, whereby the application seeking compounding by the Principal Chief Commissioner of Income Tax, NER, Guwahati for the financial year 2015-16 was rejected. It is apparent from a perusal of the said impugned order that the said order was passed on the basis of a Circular issued by the CBDT dated 16.09.2022 whereby the Principal Chief Commissioner of Income Tax, NER Guwahati was given the power to relax the period up to 36 months.

4. Under the circumstances, the learned counsels appearing on behalf of the petitioners submitted that the petitioners would be well advised to withdraw the instant writ petition and file a fresh one by challenging the Circular dated 16.09.2022 along with the impugned order dated 31.01.2024 whereby the application seeking compounding was rejected.

5. Taking into account the above, this Court closes the instant writ petition on withdrawal. However, the petitioners are granted the liberty to re-file the writ petition by challenging the Circular dated 16.09.2022 as well as the impugned order of rejection dated 31.01.2024.

JUDGE

Comparing Assistant