

GAHC010227902023



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

Case No. : WP(C)/6026/2023

GREENLAM INDUSTRIES LIMITED
A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956,
INITIALLY HAVING ITS REGD. OFFICE AT MAKUM ROAD, TINSUKIA,
ASSAM, 786125 AND SHIFTED ITS REGD. OFFICE TO 203, 2ND FLOOR,
WEST WING, WORLDMARK 1, AEROCITY IGI AIRPORT HOSPITALITY
DISTRICT, NEW DELHI-110037 AND IN THE INSTANT CASE IS REP. ITS
ASSTT. VICE PRESIDENT (FINANCE AND ACCOUNTS) SHRI ABHISHEK
GOEL, S/O. SHRI SURESH CHAND GOEL, R/O. A-100, REYEET NAGAR, 60
FEET ROAD, ALWAR RAJASTHAN-301001.

VERSUS

DIRECTORATE GENERAL OF INCOME TAX (SYSTEMS) AND 4 ORS
REP. BY THE DIRECTOR GENERAL, ARA CENTRE, GROUND FLOOR, E-2,
JHANDEWALAN EXTENSION, NEW DELHI-110055.

2: THE COMMISSIONER OF INCOME TAX

OFFICE OF THE COMMISSIONER OF INCOME TAX
PUSHKARA HOUSE
NH-37
NUTUN GAON
P.O. MOHANAGHAT
DIBRUGARH
ASSAM-786008.

3: THE DEPUTY COMMISSIONER OF INCOME TAX

OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX
PUSHKARA HOUSE
NH-37
NUTUN GAON

P.O. MOHANAGHAT
DIBRUGARH
ASSAM-786008.

4:THE ASSTT. COMMISSIONER OF INCOME TAX

OFFICE OF THE ASSTT. COMMISSIONER OF INCOME TAX
PUSHKARA HOUSE
NH-37
NUTUN GAON
P.O. MOHANAGHAT
DIBRUGARH
ASSAM-786008.

5:CENTRALIZED PROCESSING CENTRE (INCOME TAX DEPTT.)

1ST FLOOR
PRESTIGE ALPHA NO. 48/148/2
BERATENAAGRAHARA BEGUR
HOSUR ROAD
UTTARAHALLI HOBLI
BENGALURU
KARNATAKA-560100

Advocate for the Petitioner : MR G N SAHEWALLA, MR M SAHEWALLA,MD ASLAM,MS. S. TODI,MS T J SAHEWALLA

Advocate for the Respondent : MR. S C KEYAL,

BEFORE
HONOURABLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

Date : 06.09.2024

Heard Mr. G.N. Sahewalla, learned senior counsel assisted by Ms. K Sharma, learned counsel for the petitioner. Also heard Mr. S.C. Keyal learned standing counsel, Income Tax Department.

The present writ petition was filed assailing a demand notice dated 20.07.2023, whereby a demand of tax to the tune of

Rs.41,48,60,940/- was raised. It is submitted that such demand has in the meantime been settled between the petitioner and the Income Tax Department by making some adjustments.

The second prayer of the writ petitioner is to issue a direction to grant appropriate refund for the assessment year 2022-23 to the tune of Rs.2,43,50,280/-.

Mr. Sahewalla learned senior counsel for the petitioner submits that the matter may be relegated to the Tax authorities for consideration of such prayer, however, Mr. Keyal learned standing counsel, Income Tax Department submits that as per his instructions the entire dispute between the parties have been resolved.

Be that as it may, in the backdrop of the submissions made hereinabove, nothing survives to be adjudicated in the present writ petition, however the petitioner shall be at liberty to approach the competent tax authorities, if according to him, any grievance under prayer No.2 has not been redressed.

In the event such application is filed, the same may be considered and disposed of by the authorities by a speaking order.

Accordingly the writ petition stands closed.

JUDGE

Comparing Assistant