

GAHC010229892024



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

Case No. : WP(C)/5612/2024

DHRUBAJYOTI BORGOHAIN
S/O LATE NABIN CHANDRA BORGOHAIN, RESIDENT OF HOUSE NO. 32
JYOTI PATH, JANAKPUR CHARIALI, KAHILIPARA, GUWAHATI ASSAM
781019

VERSUS

UNION OF INDIA AND 2 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVT.
OF INDIA MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW
DELHI 01

2:THE PRINCIPAL COMMISSIONER OF INCOME TAX

CENTRAL CIRCLE - 2
AAYKAR BHAWAN
CHRISTIAN BASTI
G.S ROAD
GUWAHATI 781005

3:THE ASSISTANT COMMISSIONER OF INCOME TAX

CENTRAL CIRCLE - 2
AAYKAR BHAWAN
CHRISTIAN BASTI
G.S ROAD
GUWAHATI 78100

Advocate for the Petitioner : MR. A K GUPTA, MR. R K MAHANTA, MR K J SAIKIA, MR. R S MISHRA

Advocate for the Respondent : DY.S.G.I., SC, INCOME TAX

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

20.11.2024

Heard Mr. R.S. Mishra, learned counsel for the petitioner. Also heard Mr. S.C. Keyal, learned Standing Counsel, Income Tax Department and Mr. S.K. Medhi, learned CGC for the respondents.

This writ petition is filed by the petitioner praying for a direction to the respondents to extend the number of installments required for payment of the Tax assessed and further to remove the attachment from all the bank accounts. The further prayer of the petitioner was that in addition to his regular bank accounts, the respondents had also instructed the concerned bank to freeze the cash credit account and over draft account of the petitioner.

On the last date when the matter was before this Court, the instructions were sought for from the respondents.

Today Mr. Keyal has submitted before this Court a communication dated 19.11.2024 to submit that the department has already instructed to the Branch Manager of the concerned bank namely Bank of Baroda, Dispur Branch, Guwahati to revoke the attachment earlier made to the cash credit account and over draft account bearing Account Numbers 27670500000034 and 27670400000191 belonging to the petitioner.

The further prayer of the petitioner is that if the department insists on payment of tax levied in ten installment, he is going to suffer severe losses and he will not be able to sustain his business and livelihood. He therefore prayed for payment of tax levied in 24 installments and for that matter he has filed an application before

the Assistant Commissioner, Central Circle-2 Aayakar Bhawan, Christianbasti, GS Road, Guwahati-05 vide communication dated 29.10.2024 whereby he has explained in detail the hardship faced and requested for allowing 24 installments to pay the amount of tax levied by the Department.

During the course of the hearing, the learned counsel on instructions has submitted before this Court that although he had prayed for 24 installments, he will be able to re-pay all the tax amount levied on him if 8 more installments are extended to him taking the total installment to 18.

Mr. Keyal does not have any instructions at this stage.

Considering that the application dated 29.10.2024 stated to be pending before the competent authority, this Court deems it proper to dispose of the writ petition directing the concerned respondents namely Assistant Commissioner of Income Tax, Central Circle-2, Guwahati to pass a detailed order taking into account the hardship faced by the petitioner and to consider his prayer for extending the installments to further 8 (eight) installments in addition to the 10 already granted. Any order that is passed will be served on the writ petitioner. The order will be passed within a period of two weeks from the date of certified copy is furnished along with a copy of the writ petition before the Assistant Commissioner of Income Tax, Central Circle-2, Guwahati.

In terms of the above, the writ petition stands disposed of.

JUDGE

Comparing Assistant