

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) No.787/2026
CM No.2003/2026

M/S BHAT DURANI AND ASSOCIATES TH. ITS PARTNER

...Petitioner

Through: Mr. Anil Bhan, Sr. Advocate
Ms. Mahjabeen, Advocate.

VERSUS

UNION TERRITORY OF J&K AND OTHERS

...Respondent(s)

Through: Ms. Rahila Khan, Assisting Counsel vice
Mr. Ilyas Nazir Laway, GA

CORAM: HON'BLE MR. JUSTICE RAHUL BHARTI, JUDGE.

ORDER
10.08.2026

1. Heard Mr. Anil Bhan, learned Sr. Advocate for the petitioner.
2. Upon hearing Mr. Anil Bhan learned Sr. Advocate's submissions, this Court deems it fit to accord disposal to the cause as setup in the writ petition from the end of the petitioner without undertaking any adjudication on merits.
3. The petitioner is a Chartered Accountancy concern with a firm registration **No.016538N**.

4. The petitioner, as a professional entity, is engaged in the field of accountancy, taxation, audit financial consultancy and allied professional services while being permanently stationed by reference to its Head Office- 207, 1st Floor Yatri Bhawan-II, Durga Nag, Dalgate, Srinagar.

5. It is pleaded in the writ petition that the respondent No.2- Srinagar Development Authority (SDA) had engaged the professional services of the petitioner in which regard the petitioner claims to have handled matters and affairs relating to assessment years **2007-08** to **2009-10** attending upon the respondent No.2- Srinagar Development Authority (SDA) before the Income Tax Appellate Tribunal, of matters concerning Special Audit issues, of appeals before the Commissioner of Income Tax, (Appeals), Scrutiny before ACIT etc.

6. For the professional work so provided by it at the instance of and engagement by the respondent No.2- Srinagar Development Authority (SDA), the petitioner firm is said to have raised bills for professional fees from time to time in respect of services actually rendered in favour

of the respondent No.2- Srinagar Development Authority (SDA).

7. The petitioner refers to professional Bill **No. BDA/2018-19/Prov** dated **21.06.2018** for its services in favour of the respondent No.2- Srinagar Development Authority (SDA) with respect to appearance, acting and pleading before the Income Tax Appellate Tribunal, Amritsar in relation to appeal concerning assessment years **2007-08, 2008-09** and **2009-10** including the connected departmental appeals against the respondent No.2- Srinagar Development Authority.

8. With respect to payment of professional fees in favour of the petitioner against the bill/s raised by it, the respondent No.2- Srinagar Development Authority (SDA) is said to have taken up the matter in a Works Committee meeting on **15.07.2019**.

9. The petitioner intends to submit that the very discussion in the said Work Committee meeting in 2019 of the respondent No.2- Srinagar Development Authority (SDA) related to pending bills of the petitioner for payment of professional fees is a pointer to the fact that the bills were raised by it in the routine course of its

professional service and engagement. It is pleaded that petitioner at one point of time had come to be paid part payment of professional fees of **Rs.3,00,000/-**.

10. In the writ petition, the petitioner refers to:

- i. Bill **No.BDA/2020-21/53** dated **01.02.2021** raised with respect to preparing, reconciling and filing of “VSVS Forms” for several assessment years;
- ii. Bill **No.BDA/2020-21/PROV** dated **06.09.2021** towards consultancy and follow-up of refund amount of income tax for the assessment year **2012-13**;
- iii. Bill **No.BDA/2020-21/PROV-1** dated **09.11.2021** towards consultancy and follow-up of refund amount for assessment years **2015-16** and **2017-18**; and
- iv. Bill **No.BDA/2020-21/PROV-2** dated **09.12.2021**,

all being relatable towards consultancy, filing and appearances made before the Income Tax Appellate Tribunal and Commissioner of Income Tax Appeals with respect to matters related to Assessment

Years **2013-14**, **2015-16** and **2016-17** and penalty proceedings related therewith.

11. In order to demonstrate that there was a periodic availment of professional services of the petitioner by the respondent No.2- Srinagar Development Authority (SDA), the petitioner pleads that against Bill dated **21.06.2018** raised by it for its professional fees relating to appeals for assessment years **2007-08**, **2008-09** and **2009-10**, an amount of **Rs.9,00,000/-** had been released against the bill raised for fees of **Rs.10,62,000/-**, thus, leaving a balance of **Rs.1,62,000/-** still payable by the respondent No.2- Srinagar Development Authority (SDA) in favour of the petitioner.

12. The petitioner further refers to one more part payment of professional fees against bill amount of **Rs.10,62,000/-** related to its appearance in the matter of cross appeals in which part payment of **Rs.5,26,250/-** is said to have taken place leaving balance of **Rs.5,35,750/-**.

13. The petitioner has come forward with a claim that subsequent professional Bills fee of 2021 were also treated in the same manner of part release and part with-

holding as a result whereof the total recoverable aggregate professional fees amount is to the extent of **Rs.13,96,660/-** for claiming which the petitioner is said to have been representing repeatedly to the Vice Chairman and Financial Advisor of the respondent No.2- Srinagar Development Authority (SDA) without receiving any response and with each passing time the deprivation of payment of professional fees by the respondent No.2- Srinagar Development Authority (SDA) to the petitioner is a serious misconduct amounting to treating a professional entity with an attitude of dismissal.

14. It is in this backdrop that the petitioner came forward with the institution of the present writ petition accompanied with annexures to substantiate its purported pleas.

15. This Court, in its very first admission notice order dated **18.04.2026** while issuing notice, had directed the respondents to accord consideration to the representation said to have been submitted by the petitioner for the purpose for which the writ petition came to be filed and the writ respondents were directed to take decision thereupon in accordance with applicable rules and as per

law. The said direction was repeated again in order dated **07.07.2026**.

16. This Court deems it appropriate to dispose of this writ petition at this very inception stage with a direction to none else than the Vice Chairman, Srinagar Development Authority (SDA) to consider the purported claim of the petitioner for the release of the balance professional fees amount of **Rs.13,96,660/-** for the services, if availed, of the petitioner as Chartered Accountant by the respondent No.2- Srinagar Development Authority.

17. Vice Chairman, Srinagar Development Authority (SDA) is directed to consider the claim of the petitioner for the aforesaid claim by reference to the bills referred herein above and which are accompanying the writ petition in the form of annexures.

18. Needful exercise be done at the end of the Vice Chairman, Srinagar Development Authority (SDA) within a period of **60 days** with effect from **10th September 2026** without being influenced by any of the observations made by this Court which in no sense is merit based but only fact natured.

19. The consideration order as may come to be passed from the end of the Vice Chairman, Srinagar Development Authority in the event of being adverse to the petitioner, fully or partly, shall render the petitioner entitled to come forward with an appropriate legal course of action for remedy including filing of a writ petition.

20. A copy of this order be provided to Ms. Rahila Khan learned Assisting Counsel to Mr. Ilyas Nazir Laway learned Government Advocate, for the sake of notice and compliance at the end of Vice Chairman, Srinagar Development Authority (SDA).

21. Disposed of.

**(RAHUL BHARTI)
JUDGE**

SRINAGAR
10.08.2026
“Opinder”