

WP(C) No. 413 of 2023

Date of order: 05.03.2024

Mayven Taurus Marbaniang

vs

1. Union of India
Represented by the Secretary to the
Government of India,
Ministry of Finance,
Department of Revenue, North Block, New Delhi.
2. Additional Commissioner of Income Tax National Faceless
Assessment Centre, Income Tax Department,
Mayur Bhawan, Connaught Place,
Barakhamba, New Delhi – 110001
3. Joint Commissioner of Income Tax National Faceless
Assessment Centre, Income Tax Department,
Mayur Bhawan, Connaught Place,
Barakhamba, New Delhi – 110001
4. Deputy Commissioner of Income Tax National Faceless
Assessment Centre, Income Tax Department,
Mayur Bhawan, Connaught Place,
Barakhamba, New Delhi – 110001
5. Assistant Commissioner of Income Tax National Faceless
Assessment Centre, Income Tax Department,
Mayur Bhawan, Connaught Place,
Barakhamba, New Delhi – 110001
6. Income Tax Officer,
National Faceless
Assessment Centre, Income Tax Department,
Mayur Bhawan, Connaught Place,
Barakhamba, New Delhi – 110001

7. The Commissioner of Income Tax (Appeals),
Aayakar Bhawan, M.G. Road,
Post Box No. 20, Shillong
Meghalaya – 793001
8. Office of the Income Tax Officer,
Income Tax Officer,
Aayakar Bhawan, M.G. Road,
Post Box No. 20, Shillong
Meghalaya - 793001
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Coram:

Hon’ble Mr. Justice S. Vaidyanathan, Chief Justice
Hon’ble Mr. Justice W. Diengdoh, Judge

Appearance:

For the Petitioner : Mr S. Thapa, Adv.
Ms. B. Kharwanlang, Adv.

For the Respondents : Mr S. Pandey, Adv.

ORDER:

(Made by Hon’ble Chief Justice)

When the matter is taken up for hearing, it is represented by the learned counsel for the petitioner that against the order impugned in the writ petition, an appeal is pending before the Appellate Authority and the same is yet to be disposed of.

In view of the above submission, we are of the view that it is impermissible for the petitioner to ride two horses at the same time as parallel/multiple proceedings cannot go on. Hence, this writ petition is

disposed of with liberty to the petitioner to raise all the factual and legal pleas that may be available to him before the Appellate Authority.

It is made clear that this Court has not rendered any finding touching upon the merits of the matter. The Appellate Authority is expected to dispose of by the appeal within a period of three months from the date of receipt of this order, after affording the petitioner an opportunity of being heard.

(W. Diengdoh)
Judge

(S. Vaidyanathan)
Chief Justice

Meghalaya
05.03.2024
"Sylvana PS"