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2026:GAU-

AS:16026-DB

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

Case No. : ITA/7/2026

SRI DEBABRATA SAHA
PROPRIETOR MOTORSTAND FOREIGN LIQUOR SHOP, SON OF SRI BINOD LAL SAHA, RESIDENT OF SHANT PARA, TRIPURA-799001, AGARTALA.

VERSUS

THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI.

2:THE ADDITIONAL COMMISSIONER OF INCOME TAX BP CUM APPROVING AUTHORITY

AYAKAR BHAWAN
CHRISTIAN BASTI
G S ROAD GUWAHATI 781005

3:THE ASSISTANT COMMISSIONER OF INCOME TAX BP CUM INITIATING OFFICER

AYAKAR BHAWAN
CHRISTIAN BASTI
G S ROAD
GUWAHATI 781005

4:THE INITIATING OFFICER
DEPUTY COMMISSIONER OF INCOME TAX
BENAMI PROHIBITION

GUWAHATI
NEAR ROOM NO. 313
3RD FLOOR

AAYAKAR BHAWAN
G S ROAD
CHRISTIAN BASTI
GUWAHATI-780005
ASSA

Advocate for the Petitioner : MR. H. BURAGOHAIN, MS. H BORAH,MS A DEVI

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

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
HONOURABLE MR. JUSTICE SANJEEV KUMAR SHARMA

ORDER

Date : 02-11-2026
(M. Zothankhuma, J)

1. Heard Mr. H. Buragohain, learned counsel for the appellant and Dr. P. Agarwal, learned Sr. Standing Counsel for the Income Tax Department.

2. The appellant has preferred the instant appeal by invoking the provisions of Section 49 of the Prohibition of Benami Property Transaction Act, 1988, as amended, (hereinafter referred to as the "Act"), by assailing the legality and validity of the order dated 05/01/2026, passed by the learned Appellate Tribunal under SAFEMA at New Delhi in review applications, including an application for condonation of delay filed by the respondents.

3. The case of the appellant is that the present case is a covered case and can be decided in terms of the order dated 30/01/2026, passed by this court in ITA 1/2026 *(**Satyajit Saha and 9 Ors. Vs. the Union of India and 3 Ors.**),* inasmuch as, the transactions, on the basis of which the Provisional Attachment Order of assets of the appellant and order dated 05.01.2026 had been made, pertained to transactions which occurred prior to 10/08/2016. He accordingly submits that in view of the order dated 30/01/2026, passed by this court in ITA 1/2026, which has not been interfered with by

the Hon'ble Supreme Court in SLP(Civil) Diary No.53803/2026, the Provisional Attachment Order dated 25/06/2018 passed by the Initiating Officer and the order dated 05/01/2026 passed by the learned Appellate Tribunal under SAFEMA at New Delhi, in MP-PBPT-938/GWH/2025 (Review) MP-PBPT-939/GWH/ 2025 (CoD) in FPA-PBPT-928/GWH/2019, should be set aside. He submits that the three Judges Bench of the Hon'ble Supreme Court vide order dated 07.10.2026 passed in SLP(C) Diary No.53803/2026 had dismissed the SLP filed by the respondents against the order dated 30/01/2026, passed by this court in ITA 1/2026.

4. Dr. P. Agarwal, the learned Sr. Standing Counsel for the Income Tax Department admits that the present case is covered by the order dated 30/01/2026, passed by this court in ITA 1/2026, which has not been interfered with by the Judges Bench of the Supreme Court in it's order dated 07.10.2026 passed in SLP(C) Diary No.53803/2026 ***(Union of India & Ors. Vs. Satyajit Saha & Ors.)***

5. As the present case is a covered case, the Provisional Attachment Order dated 25/06/2018, passed by the Initiating Officer and the order dated 05/01/2026, passed by the learned Appellate Tribunal under SAFEMA at New Delhi in MP-PBPT-938/GWH/2025 (Review) MP-PBPT-939/GWH/ 2025 (CoD) in FPA-PBPT-928/GWH/2019 are hereby set aside.

6. The appeal is accordingly disposed of as allowed.

JUDGE **JUDGE**

Comparing Assistant