GAHC030007462026

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

Case No. : I.A.(Civil)/232/2026

Sh. Laltanpuia Chawnghlut
S/o Sh. Kapchia (L)
R/o G-29
Ground Floor
Laltanpuia Chawnghlut Building
Lower Chanmari
Aizawl - 796007
Mizoram

VERSUS

1. The Income Tax Officer and 2 Ors.
Ward No. 1
Silchar
Assam - 788001

2:The Commissioner of Income Tax (Appeals)
Income Tax Department
National Faceless Appeal Center (NFAC)
Delhi

3:The Deputy Commissioner of Income Tax (DCIT)
Central Circle-I
Guwahati
Aayakar Bhawan
Christian Basti
G.S. Road
Guwahati - 781005

Advocate for the Petitioner : Mr. Om Prakash Bhati
Advocate for the Respondent :

ITA/2/2026

Sh. Laltanpuia Chawnghlut
S/o Sh. Kapchia (L)
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Advocate for the Respondent :

B E F O R E

HON'BLE MR. JUSTICE MRIDUL KUMAR KALITA

HON'BLE MRS. JUSTICE HELEN DAWNGLIANI

ORDER

25.11.2026
(Mridul Kumar Kalita, J)

Heard Mr. O.P.Bhati, the learned counsel for the applicant. Also heard Mr. J. Chopra, the learned counsel for the respondents.

2. This application under Section 260(A) of the Income Tax Act, 1961 has been filed in connection with the Income Tax Appeal No. 2/2026, whereby the applicant has prayed for allowing him to submit the copy of the Judgment and Order dated 11.02.2026 passed in ITA Nos. 190 & 191/GTY/2005 for the assessment year 2014-2015 by the Income Tax Appellate Tribunal, Guwahati and dispense with the necessity of filing the original and all certified copies of the said order.

3. It is submitted by the learned counsel for the applicant that since the order impugned herein is a common order and since the certified copy of the same has been submitted in Income Tax Appeal No. 1/2026, which is taken up together with the Income Tax Appeal No. 2/2026, he prays for dispensing with the filing of the certified copies of the original order dated 11.02.2026.

4. The prayer is not opposed to by the learned counsel for the respondent side.

5. Accordingly, we allowed this Interlocutory Application.

The IA stands disposed of.

JUDGE **JUDGE**

Comparing Assistant