

**HIGH COURT OF SIKKIM : GANGTOK**  
Record of Proceedings

**Tax App. No. 02/2025**

SIKKIM STATE COOPERATIVE SUPPLY AND  
MARKETING FEDERATION LIMITED

APPELLANT (S)

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 3(2), GANGTOK

RESPONDENT (S)

For Appellant : Mr. Abhinav Kant Jha, Advocate.

For Respondent : Ms. Sangita Pradhan, Deputy Solicitor General of  
India with Ms. Sittal Balmiki, Advocate.

**Date: 06/11/2025**

**CORAM:**

**HON'BLE MR. JUSTICE BISWANATH SOMADDER, CHIEF JUSTICE**  
**HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE**

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**O R D E R: (per the Hon'ble, the Chief Justice)**

Having heard the learned Advocates for the parties and upon considering the prayer of the applicant, the instant application, being I.A. No.01 of 2025, is allowed.

Let the matter, being Tax App. No.02 of 2025, appear under an appropriate heading on 12<sup>th</sup> November, 2025.

**(Meenakshi Madan Rai)**  
**Judge**

**(Biswanath Somadder)**  
**Chief Justice**