

**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 on behalf of Mr.  
Dhiraj Lakhotia, Advocate.

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

**Date: 28/10/2025**

**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)**

On the prayer of the learned Advocate appearing on behalf of the appellant, liberty granted to correct the cause-title of the instant Tax Appeal in respect of the assessment year which should read as 2018-19 instead of 2020-21, as stated in the pleadings. The same may be corrected in the presence of an officer of this Court by the learned Advocate-on-Record.

List this matter for further consideration on 04<sup>th</sup> November, 2025.

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

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