

HIGH COURT OF SIKKIM  
Record of Proceedings

**For mentioning vide Mentioning Memo No. 40 of 2026  
in  
W.P.(C) No. 4 of 2026**

SURESH KUMAR MITTAL

PETITIONER

VERSUS

THE UNION OF INDIA AND ANR.

RESPONDENTS

**Date: 23.02.2026**

**CORAM :**

**HON'BLE MR. JUSTICE BHASKAR RAJ PRADHAN, J.**

For Petitioner : Mr. Subhranil Barman, Advocate,  
Mr. Abhishek Tamang, Advocate,  
Mr. Ganesh Kamti, Advocate and  
Mr. Samyabrata Debnath, Advocate

For Respondents

R-1 Ms Sangita Pradhan, Deputy Solicitor  
General of India

R-2 : Mr Sujan Sunwar, Asst. Government  
Advocate

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**O R D E R**

1. This matter is taken up on being mentioned by the learned Counsel for the petitioner who seeks to challenge a demand assessment order dated 21.03.2022 passed under Section 144 read with Sections 147 and 144B of the Income Tax Act, 1961 for the assessment year 2015-2016. On perusal of the petition, it is quite evident that the present assessment order related to the year 2015-2016. Some of the records filed along with the petition reveal proceedings going on since then. In view of the same, there seems no urgency at the present stage without a proper response of the respondent.

2. Notice is issued to the respondents on the petition as well as I.A. No. 1 of 2026.

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3. Ms Sangita Pradhan, learned Deputy Solicitor General of India and Mr. Sujan Sunwar, Assistant Government Advocate, are present on advance notice for respondents no.1 and 2 respectively and waives formal notice.

4. The learned Deputy Solicitor General of India seeks to file reply to the I.A. in two weeks and 4 weeks to file counter-affidavit.

5. List thereafter on 30.03.2026.

**Judge**

Index : ~~Yes~~ / No  
Internet : Yes / ~~No~~

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