



Serial No.03
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

Review Pet.No.8/2024

Date of Order: 04.12.2024

Smt. Ibashisha Rynjah

..... Petitioner

Vs.

1. Union of India, represented by the Secretary, Ministry of Finance, Income Tax Dept., New Delhi.
2. The Principal Commissioner of Income Tax, Govt. of India, Ministry of Finance, Income Tax Dept., Shillong-793001, Meghalaya.
3. The Income Tax Officer, ITO W-1, O/o Principal Commissioner of Income Tax, Shillong-7930001, Meghalaya.
4. The State of Meghalaya, represented by the Chief Secretary to the Govt. of Meghalaya, Shillong.
5. The Superintendent of Police (city), Govt. of Meghalaya, East Khasi Hills District, Shillong.
6. The Officer-in-charge cum Investigating Officer, Laitumkhrah Police Station, Shillong, Meghalaya.
7. The Branch Manager, Federal Bank Ltd., Shillong, P.B.No.25, Police Bazar, G.S. Road, East Khasi Hills District, Meghalaya-793001.
8. The Branch Manager, Bank of India, Motinagar Branch, Shillong.
9. Mr. Nirmalya Das Gupta, Newline Laitumkhrah, Opposite Laitumkhrah Presbyterian Church, Shillong-793002.
10. Nitya Paul, Ka Phran Mawrie Complex, Laitumkhrah main road, near Beat House, Shillong-793003.

..... Respondents

Coram:

Hon'ble Mr. Justice I.P. Mukerji, Chief Justice
Hon'ble Mr. Justice W. Diengdoh, Judge



Appearance:

For the Petitioner : Ms. S. Parueen, Adv

For the Respondents : Dr. N. Mozika, DSGI with
Ms. K. Gurung, Adv
Mr. N. Syngkon, GA with
Mr. J.N. Rynjah, GA

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| i) | Whether approved for reporting in Law journals etc.: | Yes/No |
| ii) | Whether approved for publication in press: | Yes/No |

JUDGMENT: (per the Hon'ble, the Chief Justice) (Oral)

This is an application for review of our judgment and order dated 26th November, 2024.

Ms. S. Parueen, learned counsel for the applicant submits that the respondents including the Income-tax department have been duly served. Such submission is accepted.

It appears that there is a mistake in recording some facts urged by learned counsel, in the said judgment and order.

At pages 4 and 5 of that judgment and order, it has been recorded that the applicant had filed an application under Section 264 of



the Income-tax Act, 1961 and that without her consent, it was withdrawn by the respondent No.9.

Learned counsel submits that opposite is the case. The fact, as averred in the petition, is that the Section 264 application of her client was filed by the respondent No.9 without her permission and that having realised so, she withdrew it.

Considering this mistake and the facts and circumstances of this case, we review our judgment and order dated 26th November, 2024 by modifying it to the extent that the applicant shall be at liberty to file a fresh Section 264 application within three weeks from date.

That application if filed would be considered by condoning the delay, if any and disposed of in accordance with the directions in the said judgment and order dated 26th November, 2024.

This application for review is accordingly disposed of.

(W. Diengdoh)
Judge

(I.P. Mukerji)
Chief Justice