



Serial No.03
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

MC(ITA). No. 2 of 2026

Date of Decision: 16.06.2026

Principal Commissioner of Income Tax,
Shillong, Aayakar Bhawan, M.G.Road,
Shillong-793001.

...Applicant

-Versus-

M/s. Efficient Hotels India (P) Ltd.,
70, Hotel Polo Towers Arcade
Polo Grounds, Shillong,
Meghalaya, Pin-793001.

...Respondent

Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Judge
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Petitioner/Applicant(s) : Dr. P.Agarwal, Adv.

For the Respondent(s) : Mr. K.Paul, Sr. Adv. with
Mr. S.Chanda, Adv.
Mr. S.Khyriem, Adv.

i) Whether approved for reporting in Law journals etc: Yes/No

ii) Whether approved for publication in press: Yes/No



Per. H.S. Thangkhiew, Judge:

JUDGMENT AND ORDER (ORAL)

1. Mr. K.Paul, learned Sr. counsel assisted by Mr. S.Chanda, learned counsel is present on behalf of the respondent today. Learned Sr. counsel submits that they have no objection to the restoration of the application.
2. The submission is noted.
3. Though the application does not exactly state the reasons for the non-appearance of the earlier standing counsel, however, in the interest of justice, the matter is restored to file. Registry to list the main petition for admission hearing.
4. Misc. case is allowed and disposed of.

(B. Bhattacharjee)
JUDGE

(H.S. Thangkhiew)
JUDGE