

THE HIGH COURT OF SIKKIM : GANGTOK
(Civil Appellate Jurisdiction)

Dated: 10th December, 2025

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

TAX APP. NO. 03 OF 2025

Sikkim State Cooperative Supply and Marketing Federation Limited, a co-operative society registered under the Sikkim State Cooperative Societies Act, 1978, having its registered office at Marketing Federation Limited, 01 Simfed Building Development Area, Gangtok, Gangtok Bazar, SO Gangtok, East Sikkim - 737101.

.....Appellant

-VERSUS-

Deputy Commissioner of Income-tax, Circle 3(2), Gangtok, having its office at Aayakar Bhawan, Bhanupath, Gangtok – 737103.

..... Respondent

Appearance:

For Appellant	:	Mr. Dhiraj Lakhotia, Mr. Abhinav Kant Jha and Ms. Radhika Agarwal, Advocates.
For Respondent	:	Ms. Sangita Pradhan, Deputy Solicitor General of India with Ms. Sittal Balmiki, Advocate.

J U D G E M E N T: (per the Hon'ble, the Chief Justice)

The facts of the instant case are similar to that of Tax Appeal No.02/2025 other than the assessment year in question. As such, this

matter will be squarely governed by the judgment of this Court rendered earlier today in Tax Appeal No.02/2025 and stands accordingly allowed.

(Meenakshi Madan Rai)
Judge

(Biswanath Somadder)
Chief Justice

ds/avi/ami