

**IN THE INCOME TAX APPELLATE TRIBUNAL 'GUWAHATI' BENCH, GUWAHATI**  
(virtual hearing at Kolkata)

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI MANOMOHAN DAS, JM**

**ITA No.241/GTY/2019  
(Assessment Year:2005-06)**

**M/s Rahman Properties Limited**  
C/o Hotel Dynasty, S.S. Road,  
Lakhtokia, Guwahati-781001,  
Assam

**Vs.**

Joint commissioner of Income  
Tax, range-2, Guwahati  
5<sup>th</sup> Floor, Aaykar Bhavan,  
Christian basti, G.S. Road,  
Guwahati-781005, Assam

**(Appellant)**

**(Respondent)**

**PAN No. AACCR0023P**

**Assessee by** : Shri Akhilesh Shrivastava, AR  
**Revenue by** : Shri Kausik Ray, DR

**Date of hearing:** 09.07.2025  
**Date of pronouncement:** 26.08.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals), Guwahati (hereinafter referred to as the "Ld. CIT(A)") dated 15.03.2019 for the A.Y. 2005-06.

02. The only issue raised in ground no.1 is against the confirmation of addition by the Id. CIT (A) as made by the Id. AO of ₹1.00 crore u/s 41 of the Act and the issue raised in ground no.2 is against the confirmation of addition of ₹1,28,374/- by the Id. CIT (A) as made by the Id. AO u/s 41(1) of the Act. Thus, the issue involved in both the grounds is same and therefore, they are being disposed off together.

03. The facts in brief are that the assessee filed the return of income on 28.10.2005, declaring total income at ₹5,83,115/-, which was processed u/s 143(1) of the Act. Thereafter, the case of the assessee was selected for scrutiny and statutory notices along with questionnaire were duly served upon the assessee. The Id. AO during the course of assessment proceedings observed that assessee has written back current liability to the tune of ₹1.00 crores and accordingly, was asked to furnish the details along with copies of ledger and reasons for writing back. Similarly, it is also seen that AIDC has waived interest amounting to ₹1,28,374/-, on which the AO sought clarification. According to the Id. AO, prima facie the liability written back was chargeable to income tax as deemed profit and accordingly, the same was added to the income of the assessee when assessee was failed to respond to the two opportunities granted by the Id. AO and added to the income of the assessee.
04. In the appellate proceedings also the Id. CIT (A) upheld the order of the Id. AO by dismissing the appeal of the assessee on this issue despite the submissions of the assessee that provisions of Section 41(1) of the Act were not applicable in the instant case as the same is applicable along only when the liabilities/ expenses which were written back were rooted to the profit and loss account and are of revenue nature alone. But the submission of the assessee did not find favour with the Id. CIT (A) and he dismissed the appeal by holding that the assessee had not furnished any documentary evidences in this regard. The Id. CIT (A) also noted that in the assessment proceedings, the assessee averment that the majority of the expenses were incurred on account of capital transactions remained unapproved.
05. After hearing the rival contentions and perusing the materials available on record, we find from the evidences filed before us which

are qua these liabilities/ expenses provided in the books of accounts that almost all the liabilities / expenses were incurred on the capital account which were incurred in connection with the building, plant and machinery or provisions of rent which were capitalized to capital work-in-progress. The reply/written submission filed by the assessee in this connection are as under: -

*"This is in reference to the clarification notice received from your Hon'ble Bench regarding the write-off of certain outstanding payables reflected in our books.*

*We respectfully submit as under:*

*1.) During the financial year 2004-05, we undertook a comprehensive review of our old liabilities to ensure that our financial statements reflect a true and fair view of our obligations. As a part of this exercise, we wrote off various payables which had been outstanding for a prolonged period and were no longer payable. I would like to clarify that the liabilities written off are related to Capital Expenditure-The list of suppliers written of are as follows:*

SLN O.	Name	Amount (In Rs.)	Amount (In Rs.)
1	Mainuddin Ahmed	95,500.00	
2	Dee kay Associates	6,89,999.02	
3	M/s Steel Alloys	6,99,686.99	
4	Outstanding Lease	45,29,500.00	60,14,686.01
5	A S Architectures	16,41,450.99	
6	OTIS Elevators Company Ltd	1,60,834.70	
7	Singh Hardware	1,70,580.00	
S	Jain Marble	1,23,440.00	
9	S N Trading	2,44,832.29	
10	The Eastern Enterprise	1,14,197.00	
11	AIDC	1,28,374.00	
12	Harish Hardware	7,24,755.25	
13	P Enterprise	4,19,151.00	
14	Arihant Enterprise	2,32,915.96	
15	M K Enterprise	24,782.00	39,85,313.19
<b>TOTAL:</b>			<b>99,99,999.20</b>

*2.) The details are as follows:*

*a) Mainuddin Ahmed.*

*i) In the year 1990, bamboo was purchased worth Rs. 95,500 from Mr. Mainuddin Ahmed, who was operating his shop at Bharulumukh, for the construction work of our hotel.*

ii) *Despite several reminders and follow-ups made to him over the years to collect the payment, Mr. Ahmed did not report to collect his dues.*

iii) *As there was no claim or communication received from him for a prolonged period, and to ensure that our financial statements reflected a true and fair position, during the financial year 2004-05, we undertook a review exercise to write off all such old liabilities which were no longer payable.*

iv) *Accordingly, the outstanding amount of Rs. 95,500 payable to Mr. Mainuddin Ahmed was written off in our books in FY 2004-05, in line with our accounting policy to remove such stale liabilities and present correct liability positions.*

v) *Attached: Ledger of Mainuddin Ahmed showing write off.*

b) *Dee Kay Associates.*

*During the year, an amount of Rs. 8,39,999 was payable to MIs Dee Kay Associates against supply of electrical fittings. As per our purchase order, Philips brand material was required, but the party supplied a different brand. We requested them to replace the material as per specification; however they denied replacement.*

ii) *Consequently, we withheld their payment and the matter went into a legal dispute. During the court proceedings, we claimed compensation of Rs. 10,00,000 for non-supply of specified material and resultant losses. Eventually, the matter was settled outside court, and we made a final settlement payment of Rs. 1,50,000 to MIs Dee Kay Associates. The balance amount was written off.*

iii) *This write-off was accounted for in the financial year 2004-05 as part of our practice to remove old liabilities which were no longer payable and to present the correct liability position in our financial statements. In the year of expenditure, the amount paid was added to Electrical Fittings under Fixed Assets.*

iv) *Attached: Settlement Agreement with Dee Kay Associates.*

c) *MIs Steel Alloys*

i) *During the year 1988, we had placed an order with M/s. Steel*

*Alloys for the supply of steel rods required for the construction of our hotel building. After adjusting advance the total amount outstanding as payable in our books was Rs. 8,25,186.99*

ii) *However, the goods were not delivered within the agreed*

*timeframe, leading to significant delay in construction activities, causing labour idling and contractor disputes.*

iii) *We have Raised a claim for compensation with MIs. Steel Alloys*

to cover the additional cost burden and damages incurred due to delayed supply. Finally after prolonged discussions, the matter was settled outside court at Rs. 1,25,500.00 as a full and final settlement in the year 2004-05.

iv) The balance amount of Rs. 6,99,686.99 was therefore no longer payable as per the settlement terms. Thus is written off in our books in FY 2004-05 to reflect the true and fair position of liabilities.

v) Attached : Final Settlement Certificate from MIs Steel Alloys.

d) Lease Rent:

i) A part of our hotel building is under Lease. As per our lease

agreement Rahman Properties Ltd. will construct a multi-storied building over the land of the lessor and it will be the property of the lessor except the portion which has been taken over by the company on lease. It was also stated that the amount so spent will be treated as an advance to the lessor. The monthly rent would be Rs.5/- per square feet and 6011/o of the Lease rent would be adjusted against the cost of the building. The total area covered under lease was as given below:-

Part	Area (in sq ft)
Basement	1020 sq ft
Ground Floor	1260 sq ft
First Floor	2640 sq ft
Second Floor	1260 sq ft

1999-00	511,200.00	393,600.00	117,600.00
2000-01	511,200.00	393,600.00	117,600.00
2001-02	511,200.00	393,600.00	117,600.00
2002-03	511,200.00	393,600.00	117,600.00
2003-04	511,200.00	393,600.00	117,600.00
April'04- August'04	213,000.00	164,000.00	49,000.00
Total	9,116,400.00	4,586,900.00	4,529,500.00

iii) The outstanding payable amount reflecting in Balancesheet was of Rs. 45,29,500. As this amount is not payable it was written off in FY 2004-05 to reflect the true and fair position of our liabilities in the financial statements and thus the outstanding is written off against the Carry Forward Losses reflecting in our Balancesheet, thus the following entry was passed:

Lease rent Payable -----Dr 45,29,500

To Carry forward Losses ----- Cr 45,29,500

iv) Thus the Lease Rent Payable of Rs 45,29,500 was never claimed as expenditure in Profit & Loss Account.

v) However there was a mistake, and instead of crediting "Carry forward Losses" it should have been credited in "Building" Account.

vi) On Verification the mistake was identified and in FY 2007-08, a rectification entry is passed in our books of account where "Carry forward Losses" is debited and "Building" Account is credited. The rectification entry is duly reflected in Statement of Profit & Loss Account and "Fixed Assets" Schedule of Audited Balance sheet.

Third Floor	1260 sq ft
Passage	1080 sq ft
total:	8520 sq ft
Rent Per Square ft	Rs.5
Total Monthly Rent	42,600
Total Yearly Rent	5,11,200

ii) However at the time of preparation of account, the Profit and

Loss Account was debited with the actual amount of rent paid and not the amount of rent payable. The total amount spent on construction was Rs. 45,29,500. This amount was treated as a liability to the company as the company had paid only 40% of the tease rent due. The same is debited to Building Account and credited to Lease Rent Payable Account. The calculation is as follows:

Financial Year	Rent Payable	Rent debited to P/LA/c.	Balance Rent
1986-87	213,000.00		213,000.66"
1987-88	511,200.00	-	511,200.00
1988-89	511,200.00	-	511,200.00
1989-90	511,200.00	117,000.00	394,200.00
1990-91	511,200.00	228,000.00	283,200.00
1991-92	511,200.00	228,000.00	283,200.00
1992-93	511,200.00	228,000.00	283,200.00
1993-94	511,200.00	218,000.00	293,200.00
1994-95	511,200.00	240,000.00	271,200.00
1995-96	511,200.00	237,500.00	273,700.00
1996-97	511,200.00	285,200.00	226,000.00
1997-98	511,200.00	321,600.00	189,600.00
1998-99	511,200.00	351,600.00	159,600.00

vii) Attached:

- 1.) Balancesheet of 2007-08
- 2.) Building Ledger of FY 2007-08
- 3.) Lease Agreement
- 4.) Receipts of Payment of Lease

e) MIS A S Architectures.

i) During 1990, we engaged M/s. A.S. Architectures for

*architectural design and consultancy services for our hotel construction project. The total contract value for their work was Rs. 24,00,000.00.*

*ii) Over the initial period, payments amounting to Rs. 2,58,54900 were made to M/s. A.S. Architectures through four running bills, against part completion of their services.*

*iii) However, subsequently disputes arose regarding improper and incomplete architectural designs provided by them, leading to:*

*a. Execution challenges and structural non-compliance issues.*

*b. Additional costs incurred for rectifications and re-design through alternative architects.*

*iv) M/s. A.S. Architectures approached NCLT seeking winding up*

*of company for recovery of dues. The Tribunal, after evaluating the facts, gave its decision in our favour, recognising the deficiencies in services rendered and upholding our claims regarding improper deliverables and consequential losses.*

*v) An out-of-court final settlement was reached, wherein:*

*A final payment of Rs. 5,00,000.00 was made to M/s. A.S. Architectures as full and final settlement of all claims and disputes.*

*vi) Accordingly, the remaining amount of Rs. 16,41,45099 was written off in our books in FY 2004-05 to reflect the true and fair position of liabilities, post settlement.*

*vii) We further submit that:*

*The entire amount pertained to capital expenditure for architectural consultancy, and was not debited to the Profit & Loss Account, being part of project cost capitalised under Building.*

*viii) Attached : Final Settlement Agreement. f) OTIS Elevators Company Ltd.*

*1) During the year 1990, we had purchased and installed an elevator*

*from Otis Elevators for our hotel building. The total contract value was booked in our accounts. However, there remained an outstanding payable amount of Rs. 1,60,834.00 towards final adjustments and retention money.*

*ii) Despite several reminders and follow-ups by us to obtain completion certificates, warranty documents, and resolve minor pending installation issues, Otis Elevators did not respond satisfactorily and did not complete the necessary documentation formalities.*

*iii) Considering that:*

*The amount remained unpaid for an extended period, No claim or demand was raised by Otis Elevators over the years despite our reminders, and in line with our accounting policy to write off old liabilities no longer payable, the outstanding payable amount of Rs. 1,77,000 was written off in FY 2004-05 to reflect the true and fair position of our liabilities in the financial statements.*

*iv) This write-off was part of our comprehensive review exercise in 2004-05 to remove stale liabilities and ensure proper presentation of financials.*

*v) Attached: Ledger of Otis Elevator Company Ltd. g) Singh Hardware:*

*g) Singh Hardware*

*1) In the year 1988-89 and 1989-90, we have purchased various*

*hardware items including iron rods, pipes, and fixtures from Singh Hardware, a local supplier, for the ongoing construction and maintenance activities of our hotel. As on 31.03.1990 outstanding payable amounts to Rs. 1,70,580.*

*ii) Subsequent to the purchase, during routine verification and bill processing, it was found that Singh Hardware had submitted tampered delivery challans with fraudulent signatures purportedly of our store in-charge and project engineer and there is mismatch in quantities billed and delivered.*

*iii) Considering the fraudulent practices and forged documentation, the management decided to stop payment to Singh Hardware. Legal consultation was also undertaken at the time, and the supplier was notified of the discrepancies and asked to clarify.*

*iv) Singh Hardware never came forward to provide explanations or collect the remaining payment. Thus in FY 2004-05, as part of our annual exercise to review old liabilities, the outstanding payable of Rs. 1,70,580 was written off in the books. The liability was written off against carry forward losses.*

*v) Attached the ledger of Singh Hardware reflecting write off.*

*h) Iain Marbles:*

*i) During the year 1991, we had purchased marble slabs and tiles*

*from Iain Marbles for flooring and finishing works in our hotel construction project.*

*ii) The marble supplied was of a different quality and grade than what*

*was ordered, resulting in variation in finish and durability from the specified standards.*

*iii) This issue was raised with Iain Marbles and after detailed*

*discussions and inspections, a mutual settlement was reached for a lesser amount, considering the rate difference due to the lower grade material*

supplied. Accordingly, payment was made to Jam Marbles as per the final settled amount.

iv) However, due to oversight during the year-end closing process, the balance amount of Rs. 1,23,440 continued to be reflected in our books, despite the settlement being finalised and no further liability existing.

v) In FY 2004-05, as part of our comprehensive review of old liabilities, it was identified that this balance payable was no longer payable, as the account had been settled in earlier years. Therefore, to present the true and fair position of liabilities, the outstanding payable to Jain Marbles was written off in our books in FY 2004-05.

vi) Accounting Treatment:

Current Liabilities A/c ..... Dr. 1,23,440.00

To Profit & Loss (Appropriation) A/c ----- Cr. 1,23,440.00

(Being the old payable to Jain Marbles written off as no longer payable due to final settlement and carried forward balance cleared)

1) S N Trading

1) During the year 1990, we had purchased various furniture and fixture items from S N Trading for furnishing our hotel rooms, reception area, and restaurant.

ii) The items purchased included:

Lobby and reception furniture: Reception counter chairs, guest lounge chairs with side tables

Restaurant furniture Dining tables and chairs

iii) The Dining chairs provided had unstable joints, causing safety concerns for guests. Lobby lounge chairs were delivered in a different design from the approved samples, compromising the planned interior aesthetics.

iv) We have multiple rounds of discussions with S N Trading, requesting them to replace defective furniture with items meeting agreed quality and design standards and revise their invoices to exclude the rejected items. S N Trading refused to replace or rectify the items, citing production constraints and cost implications. They also did not agree to revise their invoices, despite evident quality failures.

v) We withheld payment for the defective and rejected items to protect the company's financial and operational interests. Over the years, no legal claim or payment demand was ever raised by S N Trading.

vi) In 2004-05, management decided to write off the outstanding payable of Rs. 2,44,832.29, as the liability was no longer payable due to rejection of defective supplies and abandonment of claim by the supplier for over 14 years.

j) *The Eastern Enterprise*

i) In 1990, we placed an order with The Eastern Enterprise for supply of bathroom vanities, mirrors, and glass shelves for our hotel guest rooms and suites. The total amount recorded as payable in our books was Rs. 1,14,197.00.

ii) During Deliver the supplier's transporter mishandled several boxes while unloading, resulting in breakage and chipping of a large number of vanities and mirrors.

iii) The supplier denied responsibility, stating that materials were dispatched in perfect condition and damage was the transporter's liability. We had to procure the required vanities and mirrors from an alternative vendor on an emergency basis, incurring additional unplanned expenditure.

iv) The Eastern Enterprise never raised a payment claim for the damaged and rejected items. Despite routine annual creditor confirmation reminders sent from our accounts department, no response or collection request was ever received from the supplier.

v) The cost of the damaged goods was not capitalised nor claimed as expense in our books, as the materials were rejected and not brought to use. The payable was retained in the books pending resolution, recorded under current liabilities as a disputed amount.

vi) In FY 2004-05, as part of our year-end review exercise to ensure correct presentation of financial statements. The management decided to write off the payable of Rs. 1,14,197.00, considering:

- The Items were damaged and unusable.
- The supplier refused to replace or adjust invoices.
- No claim was raised by them for over 10 years, implying abandonment of dues.

k) *AIDC*

i) We have taken a loan from ATOC which is settled finally. We have

presumed that the writeoff is related to principal outstanding. Thus, we have write off the amount from Carry forward Loss.

l) *Harish Hardware*

i) During 1993-94, we had procured various hardware items, plumbing fittings, iron rods, and consumables from Harish Hardware for construction and maintenance works at our hotel site. The total payable recorded in our books was Rs. 7,24,755.25.

ii) In FY 2004-05, during a comprehensive ledger reconciliation exercise, we met the owner of Harish Hardware, Mr. Harish Sharma, to confirm the outstanding payable as part of audit and balance sheet finalisation.

iii) It is identified that the invoices are recorded as outstanding in our books had been either cancelled or revised, and Credit notes had been issued by them in their books against Excess materials returned during construction phase and incorrectly raised duplicate invoices that were reversed in their internal records

iv) Their final account statement, duly signed and stamped, confirming that no amount was payable from us as on date.

v) The liability representing an overstated payable due to oversight in accounting adjustments. The management decided to write off the outstanding payable of Rs. 7,24,755.25 in FY 2004-05, to reflect the true and fair view of liabilities in our financial statements.

m) P Enterprise

I) In 1993-94, we purchased electrical cables, distribution boards, and panel accessories from P Enterprise for our hotel electrical installation works. The total amount recorded as payable was Rs. 4,19,151.00.

ii) Upon site installation:

Several electrical cables supplied were found to be underspecified in copper thickness compared to order specifications, posing fire and safety risks for hotel operations. Our engineering team raised the issue with P Enterprise, requesting replacement or credit note adjustments.

iii) However, the supplier denied any fault, refused replacement, and demanded full payment. Considering operational urgency and guest safety compliance, we procured the required cables from an alternative approved vendor at additional cost.

iv) In FY 2004-05, based on:

The goods being unusable for safety reasons,  
Supplier's refusal to replace or adjust, and  
No claim raised by supplier for over a decade,  
the management decided to write off the payable of Rs.  
4,19,151.00 to reflect the true liability position.

n) Arihant Enterprise

i) In 1992, we procured sanitary fittings, bathroom fixtures, and plumbing accessories from Arihant Enterprise for guest rooms and public washrooms. The payable recorded was Rs. 2,32,915.96.

ii) Upon delivery and inspection:

*Several sanitary fittings were received in damaged condition, with dents and scratches, and*

*Some items did not match the 151-approved brands required under hotel construction norms.*

*iii) Our purchase department:*

*Raised complaints with Arihant Enterprise, requesting immediate replacement.*

*Returned the damaged and non-compliant items to the supplier within 15 days (return chaltans available).*

*iv) Despite multiple follow-ups:*

*The supplier neither replaced the items nor issued credit notes, and*

*No claim or payment demand was raised by Arihant Enterprise in subsequent years.*

*v) In FY 2004-05, as part of financial statement finalisation:*

*The management decided to write off the payable of Rs.*

*2,32,915.96, as the liability was no longer payable due to:*

*Goods returned and not replaced,*

*Supplier abandoning the claim for over 10 years.*

*o) M K Enterprise*

*I) In 1994, we purchased door handles, locks, and miscellaneous hardware accessories from M K Enterprise for guest room door installations.*

*ii) During reconciliation in FY 2004-05:*

*M K Enterprise confirmed that the entire amount had already been settled through cash payment and goods returns adjustments at the time of supply itself. Our books carried forward the balance due to oversight in recording the final adjustment voucher.*

*iii) Based on supplier's written confirmation and ledger reconciliation:*

*The management decided to write off the payable of Rs. 24,782.00, as it represented an accounting error rather than an actual liability.*

*3.) That in FY 2004-05, while finalising accounts, these outstanding liabilities were written off by crediting the Profit & Loss (Appropriation) Account, thereby reducing the carry forward losses.*

*These write-offs do not pertain to revenue expenses or trading liabilities, but were amounts capitalised under respective fixed asset heads at the time of*

incurrence, such as: Building, Electrical Installations, Furniture & Fixtures, Plant & Machinery (Elevators), Interior Finishes.

Therefore, as per prudent accounting standards and the principle of matching cost with actual payment obligation, these write-offs should have been adjusted against the respective asset values, thereby reducing the gross block of fixed assets.

As per Accounting Standard 10 (Property, Plant & Equipment) and corresponding provisions under the Companies Act:

The cost of an asset should reflect only the actual consideration paid/payable.

Any cessation or remission of capital payable must reduce the capitalised cost of the asset, not credited to income.

The details head of Fixed Assets are:

SL No.	Name	Amount (In Rs.)	Original Treatment
1	Mainuddin Ahmed	95,500.00	Building
2	Dee kay Associates	6,89,999.02	Electrical Installation
3	Steel Alloys	6,99,686.99	Building
4	Outstanding Lease	45,29,500.00	Already corrected in FY 2007-08
5	AS Architectures	16,41,450.99	Building
6	ons Elevators Company Ltd	1,60,834.70	Plant & Machinery
7	Singh Hardware	1,70,580.00	Building
8	Jain Marble	1,23,440.00	Building
9	SN Trading	2,44,832.29	Furniture & Fixtures
10	The Eastern Enterprise	1,14,197.00	Furniture & Fixtures
11	AIDC	1,28,374.00	No Impact
12	Harish Hardware	7,24,755.25	Building

The Revised treatment to correct fixed assets position will be:

Ledger	Debit/ Credit	Debit Amount	Credit Amount
Profit & Loss (Appropriation) A/c	-Dr	46,65,276.24	
To Building A/c	Cr		34,55,413.23
To Plant & Machinery A/c	Cr		1,60,834.70
To Furniture & Fixtures A/c	Cr		3,59,029.29
To Electrical Installations A/c	Cr		6,89,999.02

Adjusting these write-offs against fixed assets does not affect the taxable income computation, as:

It does not increase or decrease the Profit & Loss Account.

Depreciation will stand recomputed based on revised asset cost, ensuring no undue tax benefit."

06. We have thoroughly examined the above written submission along with evidences and after considering the nature of the above liabilities

and expenses which were not charged to the Profit and Loss account. All these liabilities which were written back were incurred in respect of capital assets and were capitalized. Therefore, we are of the considered view that this provisions of Section 41(1) of the Act are not applicable at all while writing back the liabilities. Accordingly, we set aside the order of the Id. CIT (A) and direct the Id. AO to delete the addition.

07. In the result, the appeal of the assesseeis allowed.

Order pronounced in the open court on 26.08.2025.

Sd/-  
(MANOMOHAN DAS)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 26.08.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Guwahati