Lov Vij v. Income Tax Officer and others

CWP No.5979/2024 with CMP Nos.13847/2026 and 10125/2024

Supplied court judgment; no neutral citation stated | 2026-06-15

Earlier disposal recalled and writ restored with its applications; quoted Supreme Court interim reassessment protection extended, with pleadings directions and listing for 17 August 2026.

Division Bench | Vivek Singh Thakur | Ranjan Sharma

01 FACTS OF THE CASE

In CMP 13847/2026, the applicant sought revival of CWP 5979/2024 after its disposal on 25 June 2025. The High Court relied on the Supreme Court order dated 10 April 2026 in Income Tax Officer v. Tej Partap Singh, Civil Appeal 4716/2026, identified as Annexure A-2. The source does not reproduce the earlier disposal's reasons or the underlying impugned notices.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed the recall application for its stated reasons and restored the writ and applications to their original status and number. In CMP 10125/2024, it reproduced paragraph 27 of the identified Supreme Court order concerning interim stay of further reassessment proceedings pursuant to the impugned notices during pendency of the writs, subject to High Court terms, and extended that protection to this case.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The disposal dated 25 June 2025 was recalled; CWP 5979/2024 and its applications were revived. Reply stood filed; a rejoinder was directed within two weeks. Consideration was listed for 17 August 2026. The Court extended the quoted interim protection and disposed of CMP 13847/2026 and CMP 10125/2024.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained restoration and the stated interim protection while the writ remained pending. The source does not finally quash the notices, decide reassessment jurisdiction on the merits, determine taxable income or direct a refund.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

The restoration application and interim application perform different functions — CMP 13847/2026 recalls the 25 June 2025 disposal and revives the original CWP 5979/2024 with its applications. CMP 10125/2024 concerns protection during the revived proceeding. Recording those separate functions avoids treating disposal of the two applications as a fresh final disposal of the writ itself. The order expressly restores the original number and status; it does not create an additional writ petition or decide the previously raised tax grounds. (Source: PDF pp.1–2).

The interim protection follows the reproduced paragraph's stated scope — The High Court reproduces paragraph 27 of the 10 April 2026 Supreme Court order and says that protection is extendable here. The quoted direction concerns further reassessment proceedings pursuant to the impugned notices during the pendency of the writ petitions, subject to terms and conditions imposed by the High Courts. It is not a final annulment of the notices, an unrestricted stay of every tax action or an order extending protection after all later proceedings regardless of their outcome. The impugned notices are not reproduced, so their dates and scope cannot be filled in from assumptions. (Source: PDF pp.1–2).

The pleadings timetable is specific to this restored writ — This sheet records that the reply already stood filed and gives two weeks for the rejoinder. It should not be replaced with the four-week reply and further four-week rejoinder schedule found in another restored matter. The listing for 17 August 2026 is a historical procedural direction, not evidence of what occurred at that hearing or a new deadline running from publication of this note. (Source: PDF p.1).

The Supreme Court reference explains this High Court order without enlarging the reviewed source — The identified reference is Income Tax Officer v. Tej Partap Singh, Civil Appeal 4716/2026, order dated 10 April 2026. This note reports the paragraph reproduced and applied in the supplied two-page High Court order; it does not represent an independent review of the complete Supreme Court judgment, the application's annexures or subsequent treatment. The Court's restoration and interim directions should therefore remain distinct from a final determination of the underlying reassessment challenge. The coram is Vivek Singh Thakur and Ranjan Sharma. (Source: PDF pp.1–2).

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Appeal, review, recall and stay status has not been independently confirmed.

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