Pratap Rai v. Income Tax Officer, Ward-Parwanoo and others

CWP No.11175/2024 with CMP Nos.14753/2026 and 18456/2024

Supplied court judgment; no neutral citation stated | 2026-06-24

Earlier disposal recalled and original writ restored; interim protection against further assessment/reassessment proceedings pursuant to impugned notices extended, with reply already filed and a two-week rejoinder direction.

Division Bench | Vivek Singh Thakur | Ranjan Sharma

01 FACTS OF THE CASE

In CMP 14753/2026, the Court considered revival of CWP 11175/2024 after its disposal dated 25 June 2025. The appearances describe respondents Nos.1 to 3 as applicants and the petitioner as non-applicant. The source identifies the Supreme Court order dated 10 April 2026 in Income Tax Officer v. Tej Partap Singh, Civil Appeal 4716/2026, as Annexure A-2. It does not reproduce the earlier disposal's reasons or the impugned notices.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

For the reasons stated in the application and in view of the identified Supreme Court order, the Court recalled the earlier disposal and restored the writ and applications to their original status and number. In CMP 18456/2024, it reproduced paragraph 27 of the Supreme Court order and extended the stated interim protection in this case.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The 25 June 2025 disposal was recalled and CWP 11175/2024 revived with its applications. Reply stood filed; the rejoinder was directed within two weeks and consideration was listed for 17 August 2026. The Court extended the reproduced interim protection and disposed of CMP 14753/2026 and CMP 18456/2024.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

The writ was restored for adjudication with the stated interim protection. The source does not finally allow its tax grounds, quash the impugned notices, determine taxable income or order a refund.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

Preserve the exact restoration and interim-application identities — The operative recall concerns CMP 14753/2026, the earlier disposal dated 25 June 2025 and the original CWP 11175/2024. The interim application is CMP 18456/2024. These identifiers distinguish this matter from other orders applying the same Supreme Court direction. The Court restores the existing writ and its applications; disposing of the recall and interim applications does not amount to finally disposing of the restored writ. The source gives no basis to create another petition number or to merge this taxpayer with a different same-date case. (Source: PDF pp.1–2).

The reproduced protection remains tied to the impugned notices and pending writ — The High Court extends paragraph 27's protection concerning further assessment/reassessment proceedings pursuant to the impugned notices during the pendency of the writ petitions, subject to High Court terms and conditions. This sheet prints assessment/reassessment; its actual wording is retained rather than replacing it with the repeated reassessment wording found in some other supplied sheets. The direction is interim and source-specific, not a final annulment of the notices or a prediction of how the writ will ultimately be decided. (Source: PDF pp.1–2).

The recorded reply and two-week rejoinder direction must remain distinct — The Court records that the reply already stood filed and directs a rejoinder within two weeks. It grants no fresh four-week reply period and no four-week rejoinder period. Those schedules appear in other matters and cannot be imported into this order. The source also does not establish whether a rejoinder was subsequently filed. The listing date is 17 August 2026. These are historical directions in this particular writ; the source does not establish later compliance, the listed hearing's result or a new period beginning with publication of this note. (Source: PDF p.1).

The recorded applicant roles and source limits matter — The appearances identify respondents Nos.1 to 3 as applicants and the named taxpayer as petitioner/non-applicant. The restoration should therefore not be described as necessarily obtained on a taxpayer-filed recall application merely because other similar sheets have applicant-petitioners. The Court identifies the 10 April 2026 Supreme Court order in Civil Appeal 4716/2026 and applies the reproduced paragraph. This note does not represent an independent review of the complete Supreme Court judgment, the application annexures or subsequent treatment. 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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