Pawna Devi v. Assistant Commissioner of Income Tax, Central Circle, Shimla

CWP No.19833/2025 with CMP Nos.14775/2026 and 30733/2025

Supplied court judgment; no neutral citation stated | 2026-06-25

Earlier disposal recalled and original writ restored; interim protection against further reassessment proceedings pursuant to impugned notices extended, with four weeks for a reply and two weeks for a rejoinder thereafter.

Division Bench | Vivek Singh Thakur | Ranjan Sharma

01 FACTS OF THE CASE

In CMP 14775/2026, the Court considered revival of CWP 19833/2025 after its disposal dated 16 December 2025. The appearances describe counsel as acting for the applicant-petitioner. 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 30733/2025, 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 16 December 2025 disposal was recalled and CWP 19833/2025 revived with its applications. Reply was directed within four weeks and a rejoinder within two weeks thereafter and consideration was listed for 17 August 2026. The Court extended the reproduced interim protection and disposed of CMP 14775/2026 and CMP 30733/2025.

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 14775/2026, the earlier disposal dated 16 December 2025 and the original CWP 19833/2025. The interim application is CMP 30733/2025. 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 reassessment proceedings pursuant to the impugned notices during the pendency of the writ petitions, subject to High Court terms and conditions. The supplied quotation repeats the word reassessment, and this note reports protection for further reassessment proceedings without silently expanding the source into an unrestricted stay of all tax activity. 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 four-week reply and two-week rejoinder periods must remain distinct — The Court grants four weeks for the reply and two weeks for a rejoinder thereafter. This source does not record a reply already filed. Nor does it grant four weeks for the rejoinder. The separate periods and their sequence must be preserved, and the note must not substitute the reply-filed direction appearing in some other restoration orders. The source does not establish later compliance. 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 counsel for the applicant-petitioner. The exact caption, original disposal date and application numbers remain part of this source's identity, even where another taxpayer's restoration follows similar language. 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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