Santosh Kumari v. Assistant Commissioner of Income Tax and others

CWP No.19615/2025 with CMP Nos.18026/2026 and 30252/2025

Supplied court judgment; no neutral citation stated | 2026-07-23

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 four weeks thereafter for a rejoinder, if any.

Division Bench | Vivek Singh Thakur | Ranjan Sharma

01 FACTS OF THE CASE

In CMP 18026/2026, the Court considered revival of CWP 19615/2025 after its disposal dated 10 December 2025. The appearances identify the taxpayer as petitioner/non-applicant and counsel for the respondents; the respondents are not expressly labelled applicants. 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 30252/2025, 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 10 December 2025 disposal was recalled and CWP 19615/2025 revived with its applications. The Court granted four weeks for a reply and four weeks thereafter for a rejoinder, if any and consideration was listed for 17 August 2026. The Court extended the reproduced interim protection and disposed of CMP 18026/2026 and CMP 30252/2025.

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 18026/2026, the earlier disposal dated 10 December 2025 and the original CWP 19615/2025. The interim application is CMP 30252/2025. 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. Other supplied Santosh Kumari orders carry different writ and application numbers and remain separate matters; party name alone cannot establish a duplicate. (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 exact pleading timetable must be preserved — The Court grants four weeks for a reply and four weeks thereafter for a rejoinder, if any. The conditional rejoinder and its four-week period must not be replaced by a two-week schedule from another restoration order. The reply is not recorded as already filed. The source does not establish later pleading compliance or a fresh period starting with publication. Consideration was listed for17August2026; no later hearing result is supplied. (Source: PDF p.1).

The recorded applicant roles and source limits matter — The appearances identify the taxpayer as petitioner/non-applicant and counsel for the respondents; the respondents are not expressly labelled applicants. Do not infer different applicant roles from similar restoration sheets. 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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