Paradise Distilleries Pvt. Ltd. v. Income Tax Officer, Parwanoo and others

CWP No.19148/2025 with CMP No.18204/2026

Supplied court judgment; no neutral citation stated | 2026-07-27

Earlier disposal recalled and writ restored; reply directed within two weeks. The supplied one-page order contains no separate interim-protection direction.

Division Bench | Vivek Singh Thakur | Ranjan Sharma

01 FACTS OF THE CASE

In disposed CWP 19148/2025, CMP 18204/2026 sought recall. The appearances identify the taxpayer as petitioner/non-applicant, respondents Nos.1 to 3 as applicants and respondent No.4 as Union of India. The Court identifies the Supreme Court order dated 10 April 2026 in Civil Appeal 4716/2026, Income Tax Officer v. Tej Partap Singh, as Annexure A-2.

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 its 17 December 2025 disposal and revived the original writ with its original number and applications. The supplied sheet contains no reproduction of paragraph 27 and no separately numbered interim application.

Source: PDF p.1

03 JUDICIAL DECISION

CMP 18204/2026 was allowed and disposed of; CWP 19148/2025 and its applications were revived. Reply was directed within two weeks and consideration listed for 17 August 2026. No rejoinder timetable is printed.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The result is procedural restoration for further consideration. The source does not finally quash notices, adjudicate the tax grounds or expressly extend interim protection.

Source: PDF p.1

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05 EXPERT COMMENTS

Recall reopens the existing writ, without deciding its tax grounds — The 17 December 2025 disposal is recalled in CMP 18204/2026 and CWP 19148/2025 resumes under its original number with applications. Disposal of the recall application does not mean final disposal of the restored writ. The source does not reproduce the earlier disposal or impugned notices, so their substantive defects cannot be reconstructed from this short order. (Source: PDF p.1).

Do not import an interim stay from other Tej Partap Singh restoration sheets — This one-page source refers to the 10 April 2026 Supreme Court order but does not quote paragraph 27, identify a separate interim CMP or expressly extend a stay. Other supplied orders contain those additional directions; their wording cannot be attributed to this case. Any advice on an operative stay requires the actual orders governing this writ and the complete Supreme Court material, independently checked. (Source: PDF p.1).

The pleading direction is limited to a two-week reply — The Court grants two weeks for the reply and lists consideration for 17 August 2026. It prints no rejoinder deadline. The source does not establish whether pleadings were filed or what happened at the listing. These are historical directions, not fresh deadlines beginning with publication. (Source: PDF p.1).

Applicant identity and source limits remain explicit — Respondents Nos.1 to 3 appear as applicants; the taxpayer is petitioner/non-applicant and Union of India is respondentNo.4. The note therefore does not attribute the recall to a taxpayer application. The complete supplied one-page order is the scope reviewed; the Supreme Court reference is reported as this High Court applied it, without independent full Supreme Court or later-treatment clearance. (Source: PDF p.1).

Source: PDF pp.1–1

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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