Puja Mahant v. Income Tax Officer, Ward Kullu and others

CMP No.14028/2026 in CWP No.15546/2025; CMP No.23839/2025

Supplied procedural order; no neutral citation printed | 2026-08-10

Writ revived with pleading directions and interim protection. Identified later 8 October 2026 closure and conditional 90-day protection reported.

148 | 151

Division Bench | Vivek Singh Thakur | Ranjan Sharma

Source conflict and later order

The recall paragraph prints 25 September 2026; the actual earlier order is dated 25 September 2025. Later 8 October 2026 closure continued protection for 90 days on stated terms; details below.

01 FACTS OF THE CASE

The application sought restoration of CWP 15546/2025, challenging a Section 148 notice dated 14 March 2024 and Section 151 approval. The earlier disposal of 25 September 2025 had deferred the issue to the Supreme Court. The present order refers to its 10 April 2026 decision in Civil Appeal 4716/2026, Income Tax Officer v. Tej Partap Singh.

Source: PDF pp.1–2; Earlier judgment, PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The application was allowed and the writ revived with its original number and applications. Reply was directed within two weeks and listing fixed for 17 August 2026; no separate rejoinder direction appears in this order. In CMP 23839/2025, the Court reproduced paragraph 27 of the cited Supreme Court order concerning interim stay during pendency of High Court writs, subject to terms imposed by the High Court.

Source: PDF pp.1–2

03 JUDICIAL DECISION

CMP 14028/2026 was disposed of after recall and revival. The cited interim protection was extended in the pending writ and the interim application disposed of. This order did not finally decide the reassessment notice's validity.

Source: PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained revival and interim protection; tax-notice merits remained open. Read also the identified later 8 October 2026 closure and conditional 90-day protection.

Source: PDF pp.1–2

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05 EXPERT COMMENTS

Restoration reopened the controversy; it did not determine notice validity — Recall restored the writ under its original number and reopened the controversy. The Court relied on the identified Supreme Court decision for that procedural course. It neither quashed the Section 148 notice nor adjudicated the validity of the Section 151 sanction. Disposal of the restoration application should not be mistaken for disposal of the revived writ on tax merits.

The source conflict has independent, traceable reconciliation — The 10 August 2026 order prints a recalled date of 25 September 2026, which lies in the future. The actual earlier judgment, fresh official record and 8 October 2026 later order establish 25 September 2025. This note uses that independently evidenced prior date while preserving and disclosing the original print.

The pleading direction and interim application remain distinct — Reply was directed within two weeks and listing fixed for 17 August 2026; no separate rejoinder direction appears in this order. These historical pleading directions create no new period on publication. The separate interim application was disposed of after extending the quoted protection, tied to pending writ proceedings and High Court terms; this was no permanent bar to reassessment.

The later order changes how this interim stage should be used — The identified 8 October 2026 order closes this writ with liberty to approach afresh on the same cause, challenge Section 147-A and seek other relief arising from subsequent developments. Earlier protection continues 90 days from that order and ceases if the petitioner fails to approach within that period. Subsequent fresh filing and compliance are unverified. This interim stage must not be described as an indefinite current stay.

Source: PDF pp.1–2; Fresh official reconciliation; Later8October2026 order, p.5

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Supplied and fresh official renditions fully read and visually inspected; bytes preserved. Prior and later orders are identified below.

Open cited source rendition

STATUTORY SCOPE

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

IDENTIFIED LATER ORDER

Judgment source checked 2026-10-24. Identified 8 October 2026 order: closure with liberty to approach afresh; earlier protection continued 90 days, ceasing on failure to approach within that period. Subsequent fresh filing and compliance are unverified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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