

Saurabh Katoch v. Deputy Commissioner of Income Tax, Central Circle, Shimla & Ors.

CWP No. 1014 of 2026

2026:HHC:2919 | CWP No. 1014 of 2026 (HP HC, decided 09.01.2026) | 2026-01-09

Writ petition challenging jurisdictional competence of DCIT Central Circle Shimla to issue section 148 notice dated 19.12.2025 for AY 2023-24 disposed of by directing that the matter shall be governed by the pending Supreme Court decision in ACIT v. M/s Dr. Reddy's Laboratories Ltd. (SLP(C) No. 17040/2024) and staying reassessment proceedings in the interim.

Income-tax Act, 1961: sections 147, 148 and 151A | Constitution of India: Article 226

High Court of Himachal Pradesh | 2-judge bench (Division Bench) | Vivek Singh Thakur, J. | Romesh Verma, J.

Assessment years: 2023-24

Ten additional September 2026 HP High Court orders apply this exact template

In the cloud repository, ten additional 3-page Himachal Pradesh High Court orders decided on 15.09.2026 and 21.09.2026 follow this identical disposition template staying section 148 notices pending the Supreme Court decision.

01 FACTS OF THE CASE

Saurabh Katoch filed CWP No. 1014 of 2026 challenging the legality, validity, and jurisdiction of a notice dated 19.12.2025 (Annexure P-2) issued under section 148 for AY 2023-24 by the Deputy Commissioner of Income Tax, Central Circle, Shimla and the consequential reassessment proceedings.

Source: [Pages 1-2 of 3 \(Paragraphs 1-2\) \(20260109_HPHC010024392026.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench noted that the identical question regarding the legality and validity of the section 148 notice was already pending consideration before the Supreme Court of India in SLP(C) No. 17040/2024, titled The Assistant Commissioner of Income Tax & Anr. v. M/s Dr. Reddy's Laboratories Ltd. with connected matters. Observing judicial discipline, the Court refrained from expressing a separate opinion on merits, directed that the writ petition shall be governed by the judgment to be rendered by the Supreme Court, and held that allowing proceedings to continue before the competent authority in the meantime would lead to multiplicity of litigation.

Source: [Pages 2-3 of 3 \(Paragraphs 3-5\) \(20260109_HPHCo10024392026.pdf\)](#)

03 JUDICIAL DECISION

The Himachal Pradesh High Court disposed of CWP No. 1014 of 2026 by directing that the case shall be governed by the Supreme Court's decision in SLP(C) No. 17040/2024 (ACIT v. M/s Dr. Reddy's Laboratories Ltd.) and staying the reassessment proceedings until the issue is finally decided by the Supreme Court.

Source: [Pages 2-3 of 3 \(Paragraphs 4-6\) \(20260109_HPHCo10024392026.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

Disposed of in terms of pending Supreme Court decision in SLP(C) No. 17040/2024, with reassessment proceedings stayed in the interim.

Source: [Pages 2-3 of 3 \(Paragraphs 4-6\) \(20260109_HPHCo10024392026.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Note the chronological interplay between this January 2026 Himachal Pradesh High Court order (staying JAO-issued section 148 proceedings awaiting the Supreme Court's decision in Dr. Reddy's Laboratories, SLP(C) No. 17040/2024) and the subsequent legislative/judicial developments recorded in the June 2026 Gauhati High Court order in PCIT v. Ram Narayan Sah (I.A.(Civil)/1844/2026).

Source: [Full judgment PDF \(3 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260109_HPHCo10024392026.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260109_HPHCo10024392026.pdf, SHA-256: 24f262cb5bcbcb23379d191f92bf2748bb4b857f95fb355456de398ff9273448).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (3 physical pages, 74,952 bytes, SHA-256:

24f262cb5bcbcb23379d191f92bf2748bb4b857f95fb355456de398ff9273448). Cloud Google Drive File ID:

10hcYIOr_ATIOKacKJq1FeWeOgnjVtaZ

(https://drive.google.com/file/d/10hcYIOr_ATIOKacKJq1FeWeOgnjVtaZ/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible.

Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.