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

Reassessment proceedings stayed until the Supreme Court decides the identified issue; writ disposed of without a merits opinion.

Income-tax Act,1961: sections 148

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

Assessment years: 2023-24

01 FACTS OF THE CASE

Saurabh Katoch challenged the section 148 notice dated 19 December 2025 for AY 2023-24 in CWP 1014/2026. The Court recorded that the same issue was pending before the Supreme Court in the Dr. Reddy matter, SLP 17040/2024.

Source: PDF pp.1–2, paras 1–4

02 DISCUSSION BY THE HON'BLE COURT

The Court declined to express an opinion on the issue and stated that the matter would be governed by the Supreme Court's decision.

Source: PDF p.2, paras 3–4

03 JUDICIAL DECISION

Proceedings were stayed until the Supreme Court finally decided the issue. The writ petition was disposed of with that direction.

Source: PDF p.3, paras 5–6

04 OUTCOME / IN WHOSE FAVOUR

Conditional protection against further proceedings, not a final decision invalidating reassessment.

Source: PDF p.3, paras 5–6

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

A disposed writ can contain continuing conditional protection: The Court disposed of the petition while linking the stay to the Supreme Court's final decision. Disposal therefore should not be confused either with immediate extinction of the protection or with a permanent bar to reassessment. The operative event and the terms of paragraph 5 must be read together. (PDF p.3, paras 5–6)

No independent ratio on notice validity was announced: The Court expressly declined to give its own opinion because the issue was pending before the Supreme Court. The order cannot support a claim that this Bench finally accepted the taxpayer's jurisdictional arguments. Its value is the interim arrangement and the direction to follow the eventual controlling decision. (PDF p.2, paras 3–4)

The triggering event must be checked before present reliance: Because the protection is event-based, practical reliance requires verifying the status and scope of the identified Supreme Court proceeding. This source records the position on 9 January 2026; it does not establish whether the triggering event has occurred subsequently or how a later decision applies to this taxpayer. (PDF pp.2–3, paras 3–6)

Source: PDF p.3, paras5–6

SOURCE & VERIFICATION

Original judgment PDF (20260109_HPHC010024392026.pdf)

Complete 3-page original read and every page visually reviewed; source bytes verified. Commentary is editorial analysis of this order, not current-law clearance.

Full original and all five note panels re-reviewed on 21 October 2026; unsupported supplied assertions removed.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

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.