Santosh Kumari v. Assistant Commissioner of Income Tax and others

CMP 14026/2026 in CWP 19546/2025; CMP 30181/2025

CMP 14026/2026 in CWP 19546/2025; CMP 30181/2025 | 2026-07-27

Earlier disposal recalled; CWP 19546/2025 revived and interim reassessment protection extended.

No Income-tax Act section expressly identified in this order.

High Court of Himachal Pradesh | Justice Vivek Singh Thakur; Justice Ranjan Sharma | Justice Vivek Singh Thakur | Justice Ranjan Sharma

Assessment years: Not specified in supplied order

Scope of this order

Petition restored for consideration with interim protection; the challenged notices were not finally quashed by this order.

01 FACTS OF THE CASE

Respondents sought recall in CMP 14026/2026 in disposed CWP 19546/2025. The Court considered the Supreme Court order dated 10 April 2026 in Civil Appeal 4716/2026, Income Tax Officer v. Tej Partap Singh, identified as Annexure A-2.

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02 DISCUSSION BY THE HON'BLE COURT

The High Court quoted paragraph 27 of that Supreme Court order concerning an interim stay of further assessment/reassessment proceedings under impugned notices while writ petitions remain pending, subject to High Court terms. It extended that protection to this case.

Source: PDF p. 2

03 JUDICIAL DECISION

The 12 December 2025 disposal was recalled, and the petition and applications were revived. Reply was directed within two weeks and consideration listed for 17 August 2026. CMP 30181/2025 was disposed of with the quoted interim protection extended.

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04 OUTCOME / IN WHOSE FAVOUR

Petition restored for consideration with interim protection; the challenged notices were not finally quashed by this order.

Source: PDF p. 2

05 EXPERT COMMENTS

Revival changes the procedural posture — The earlier disposal no longer supplies the operative endpoint in this order. The petition returned to pending status, with a reply timetable and future listing rather than a fresh merits determination.

Identify the protected proceedings accurately — The quoted protection concerns further assessment/reassessment pursuant to the impugned notices during pendency. It should not be enlarged into a blanket immunity from all tax proceedings or an unstated refund direction.

Separate source quotation from later status — This note records the Supreme Court direction as quoted and applied by this High Court. It does not independently establish subsequent Supreme Court treatment or the outcome after the scheduled 17 August hearing.

Source: PDF p. 2

SOURCE & VERIFICATION

20260727_HPHC010306802026.pdf

Complete source PDF reviewed: 2 physical pages.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: ef1a27f3126ccb8d697d971a346766f12cd7ed98ad1dab710943510e69beea6a.

STATUTORY SCOPE

Only expressly identified provisions are indexed. No unprinted tax provision or assessment year is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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.

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