Munish v. Income Tax Officer, Ward-Mandi and others

CWP14882/2026

2026:HHC:36622; CWP 14882/2026 | 2026-08-27

Long-pending appeal to be decided by 31 December 2026; recovery restrained until appeal decision.

147 | 144

High Court of Himachal Pradesh | Division Bench | Vivek Singh Thakur | Ranjan Sharma

Assessment years:

Scope of the supplied order

The actual decision date is 27 August 2026. Protection lasts until the appellate decision; it is not the ninety-day section 147 A arrangement seen in other HP orders. The assessment year is not stated.

01 FACTS OF THE CASE

Munish's appeal filed on 25 March 2023 against the 9 March 2023 demand remained pending for over three years. An ITO order of 20 September 2023 had stayed recovery only until 28 February 2024 or disposal of the first appeal, whichever was earlier. A fresh arrears letter of 4 August 2026 prompted the writ seeking appellate disposal and protection against recovery.

Source: Paras 3–5, PDF pp.2–3

02 DISCUSSION BY THE HON'BLE COURT

Revenue acknowledged the prolonged appeal and proposed disposal by 31 December 2026. The petitioner accepted a time-bound appellate decision with protection in the meantime. The Court directed a reasoned decision after hearing and immediate communication, without addressing the assessment's merits.

Source: Paras 6–8, PDF pp.3–4

03 JUDICIAL DECISION

The appeal was to be decided as expeditiously as possible, latest by 31 December 2026. Recovery under the demand of 9 March 2023 and letter of 4 August 2026 was restrained until the appellate decision. Munish was directed to appear on 7 September 2026 without fresh notice; nonappearance would carry consequences according to law. The writ and applications were disposed of.

Source: Paras 8–11, PDF pp.4–5

04 OUTCOME / IN WHOSE FAVOUR

Procedural relief: expedited appeal and recovery protection linked to its final decision. The demand was not cancelled, and the High Court did not decide the reassessment additions.

Source: Paras 8–11, PDF pp.4–5

05 EXPERT COMMENTS

Different clocks govern disposal and protection — The deadline for deciding the appeal was 31 December 2026, but paragraph 9 ties the restraint to the final appellate decision. Neither an indefinite stay nor the ninety-day fresh-petition arrangement in unrelated Himachal orders accurately describes this relief. Later compliance and orders require separate verification.

The appearance direction is part of the relief — The Court fixed 7 September 2026 for appearance, dispensed with fresh notice and preserved legal consequences of nonappearance. A practical case chronology should retain that obligation alongside the favourable restraint, rather than describing protection as unconditional absolution from participation.

Delay in adjudication did not decide liability — The prolonged pendency and expired administrative stay explain the procedural intervention. The order leaves the appellate authority to hear and decide the disputed demand through a speaking order; it does not establish that every pending appeal automatically suspends recovery. The source's description of an appeal under sections 147/144 is reported as context, not a new statutory appeal provision.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Himachal Pradesh High Court order; verified source copy

5-page official High Court of Himachal Pradesh judgment PDF (20260827_HPHC010579702026.pdf).

All 5 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only provisions and assessment years established by the supplied order are recorded. Subsequent treatment and current statutory position are not independently cleared.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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