Rakesh Handa v. Principal Commissioner of Income Tax, Central Circle, Shimla and others

CMP 23122/2026 in CWP 2006/2026

No neutral citation stated in source | 2026-09-15

Earlier judgment recalled; writ closed with fresh-challenge liberty and 90 days of continued protection.

148A(d) | 148 | 151 | 147A

High Court of Himachal Pradesh | Division Bench | Ajay Mohan Goel | Yogesh Jaswal

Assessment years: Not specified in source

01 FACTS OF THE CASE

In CMP 23122/2026, Revenue sought recall of the judgment dated 24 February 2026 in Rakesh Handa's CWP 2006/2026 following ITO v. Tej Partap Singh, Civil Appeal 4716/2026. The writ challenged a section 148A(d) order and section 148 notice dated 31 August 2024, including the alleged invalidity of section 151 approval. The earlier protection quoted in the source stayed proceedings pending the Supreme Court's decision.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court relied on the reproduced 10 April 2026 Supreme Court disposition, which remitted matters for fresh consideration after the amending legislation and left challenges to section 147A open. The quoted competing claims about retrospectivity were submissions, not a merits resolution. With consent, the restored writ was disposed of the same day.

Source: PDF p.2

03 JUDICIAL DECISION

The earlier judgment was recalled and the writ restored. The writ was then closed with liberty to approach the Court afresh on the same cause, challenge section 147A and seek relief arising from subsequent developments. Earlier protection continued for 90 days from this order; failure to approach the Court within that period would end it. Pending applications were disposed of.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

Revenue obtained recall. The petitioner received a route to fresh proceedings and limited continued protection. Neither the reassessment instruments nor section 147A were invalidated on merits by this order.

Source: PDF p.1

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Recall and closure are separate operative steps — The restoration of CWP 2006/2026 did not leave that writ awaiting adjudication: it was immediately closed with fresh-filing liberty. Case tracking must record both steps. Rakesh Handa's individual CMP and writ numbers remain distinct even where another petitioner received materially identical directions.

The protection has its own express time limit — The operative period is 90 days from 15 September 2026. The four-week amendment and three-week response periods inside the Supreme Court quotation are not substituted filing periods for this disposal. Filing afresh does not itself establish indefinite protection; the new proceeding's orders must be checked. Failure to approach within the stated 90 days expressly ends protection.

Permission to challenge is not a ruling on validity — The statutory amendment and opposing retrospectivity arguments explain the fresh-proceeding route. The Court did not decide whether the amendment was valid, whether approval was defective or whether income escaped assessment. A fresh challenge must establish its grounds and requested relief; this order supplies procedural permission and temporary protection, not those substantive conclusions.

Source: PDF p.1

SOURCE & VERIFICATION

Himachal Pradesh High Court original order - verified repository copy

5-page official High Court of Himachal Pradesh judgment PDF (20260915_HPHC010306432026.pdf).

All 5 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All five original pages read and visually inspected. Page 1 recalls a judgment dated 24 February 2026; paragraph 4 describes disposal in terms of an order dated 25 June 2025. This chronology is reported as printed, not silently reconciled.

STATUTORY SCOPE

Sections 148A(d), 148 and 151 identify the pleaded reassessment challenge. Section 147A is the potential fresh statutory challenge; its validity was not determined here.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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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