Vinod Kumar v. Income Tax Officer and others

CWP 5204/2024

No neutral citation stated in supplied order | 2025-09-17

Petition disposed of subject to the Supreme Court decision; proceedings stayed until that issue is finally decided.

Income-tax Act,1961: sections 148A(d), 148, 151

High Court of Himachal Pradesh | 2-judge bench (Division Bench) | Vivek Singh Thakur | Sushil Kukreja

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Vinod Kumar challenged the section 148A(d) order and section 148 notice dated 29 February 2024, alleging jurisdictional and procedural defects and illegal sanction under section 151. The petition was CWP 5204/2024.

Source: PDF p.1, paragraphs 1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the issue was pending before the Supreme Court in SLP(C) 17040/2024, Assistant Commissioner of Income Tax v. Dr. Reddy Laboratories Ltd., with connected matters. Judicial discipline led it to refrain from expressing an opinion on the notice.

Source: PDF p.2, paragraphs 2–3

03 JUDICIAL DECISION

The Court directed that the petition be governed by the Supreme Court's judgment, which would bind this case. To avoid multiplicity of litigation, proceedings before the competent authority were stayed until the issue was finally decided by the Supreme Court.

Source: PDF p.2, paragraphs 3 and 5

04 OUTCOME / IN WHOSE FAVOUR

The petition and pending applications were disposed of on those terms on 17 September 2025. The notice was not quashed, and the validity of sanction and reassessment was not adjudicated.

Source: PDF p.2, paragraphs 3–6

05 EXPERT COMMENTS

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

A disposal linked to another proceeding: CWP 5204/2024 did not remain pending for its own merits hearing. The Court instead made the Supreme Court's eventual answer binding upon this case. Practical reliance requires identifying that linked proceeding and any later orders; this source records only the position on 17 September 2025. (PDF p.2, paragraphs 2–3 and 6)

The stay has an express endpoint: The reason for restraint was the risk of multiplying litigation while the common issue remained before the Supreme Court. The stated endpoint is final decision of that issue, not the eventual completion of every assessment dispute. Later events cannot be assessed from this order alone. (PDF p.2, paragraph 5)

Alleged defects are not established defects: Illegal sanction under section 151 and the requested quashing appear in the petitioner's prayer. Because the Court expressly declined an opinion on the notice, the note cannot treat those allegations as a jurisdictional ruling in the petitioner's favour. (PDF p.1, paragraph 1 and p.2, paragraph 3)

Source: PDF p.2, paragraphs 2–3 and 6

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

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

STATUTORY SCOPE

Current law and subsequent treatment not 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.

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