Munish Kumar v. Assistant Commissioner of Income Tax, Circle Shimla and others

CMP 23794/2026 in CWP 10504/2024

CMP 23794/2026 in CWP 10504/2024 (Himachal Pradesh High Court,21 September 2026) | 2026-09-21

Reassessment writ closed with fresh-challenge liberty and conditional protection; conflicting recall reference disclosed

Income-tax Act,1961: sections147A,148,148A(d),151 (as discussed in the supplied order)

High Court of Himachal Pradesh | 2-judge bench (Division Bench) | Ajay Mohan Goel | Yogesh Jaswal

Assessment years:

Unresolved recall reference in original

The caption and page 2 identify CWP 10504/2024, but page 1 orders recall of a judgment dated 24 February 2026 in CWP 2005/2026; paragraph 4 instead narrates a prior order dated 25 June 2025. No authenticated correction or earlier order resolves this conflict.

01 FACTS OF THE CASE

Munish Kumar appears in CMP 23794/2026 in CWP 10504/2024, dated 21 September 2026. Paragraph 3 reproduces a challenge to a section 148A(d) order and section 148 notice dated 31 August 2024, including section 151 sanction and jurisdiction grounds. Paragraph 4 narrates earlier disposal on 25 June 2025 with protection pending the Supreme Court decision. The source gives no assessment year.

Source: PDF pp.1–2,caption and paras3–4

02 DISCUSSION BY THE HON'BLE COURT

The Court reproduces paragraphs 18–24 of Income Tax Officer v. Tej Partap Singh, Civil Appeal 4716/2026, identified as dated 10 April 2026. The excerpt records competing arguments on the amendment, declines merits adjudication at that stage, and remits matters with liberty to challenge section 147A. Paragraph 6 explains that procedural course; this note reports the excerpt as printed, without independently certifying the cited judgment or current law.

Source: PDF pp.3–4,paras5–6

03 JUDICIAL DECISION

Page 1 allows CMP 23794/2026 and directs recall, revival and restoration, but its printed reference is 24 February 2026/CWP 2005/2026, conflicting with this caption and paragraph 4. Under the repeated CWP 10504/2024 heading, the Court records consent and closes the petition with liberty to approach afresh on the same cause, challenge section 147A and seek relief arising from subsequent developments. Pending applications are disposed of.

Source: PDF pp.1–2 and4–5,recall text and paras2,7–8

04 OUTCOME / IN WHOSE FAVOUR

Paragraph 7 continues the earlier protection for 90 days from 21 September 2026 and states that it ceases if the petitioner does not approach the Court within that period. This is procedural liberty with conditional temporary protection, not a finding that the notice is invalid or the amendment unconstitutional. Later filing, compliance and continued protection are unverified.

Source: PDF p.5,paras7–8

05 EXPERT COMMENTS

Caption identity does not cure the recall contradiction — CMP 23794/2026 in CWP 10504/2024 is printed in the caption and the writ number is repeated onpage 2. Those identifiers support retaining this distinct record. They do not authorize replacing CWP 2005/2026 or 24 February 2026 in the recall paragraph. The competing 25 June 2025 narrative is also retained. A corrected judicial record or earlier authenticated order is needed before asserting precisely which earlier judgment was recalled.

Fresh proceedings are permitted, not decided in advance — The final paragraph allows a fresh approach on the same cause and a challenge to section 147A, with relief based on subsequent developments. It does not allow the underlying quashing prayer on its merits. Likewise, the rival amendment arguments within the quoted Supreme Court passage are submissions, not a High Court holding that retrospective legislation is valid or invalid.

The protection is conditional and the clocks are different — The High Court's 90-day period runs from this order. The four-week amendment period and following three-week Revenue response period appear inside the Supreme Court quotation and must not replace that direction. The source says protection ceases upon failure to approach within 90 days; it does not establish a later filing or an indefinite stay after filing. Actual continuing relief requires the subsequent docket.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Himachal Pradesh High Court order; complete supplied source

All 5 pages reviewed. Caption identifies this case; the conflicting recall docket/date onp 1 is unresolved and expressly disclosed.

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

Sections reflect the supplied order only. No independent current-law or Supreme Court-source clearance is claimed; no assessment year is stated.

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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