Sanjeev Kumar v. Income Tax Officer and others

CWP 11708/2024

2025:HHC:31961-DB | 2025-09-16

Writ disposed to follow the Supreme Court ruling; proceedings stayed until that issue was finally decided.

148 | 151

High Court of Himachal Pradesh | Division Bench | Vivek Singh Thakur | Sushil Kukreja

Assessment years: Not specified in source

01 FACTS OF THE CASE

Sanjeev Kumar challenged Annexure P-2 dated 15 March 2024, described in the prayer as an order and in the Court's discussion as a section 148 notice, including an alleged defect in section 151 sanction. The Court recorded that the issue was pending in SLP(C) 17040/2024, ACIT v. Dr. Reddy Laboratories Ltd., and connected matters.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Invoking judicial discipline, the Court refrained from expressing an opinion on the challenged notice and directed that the Supreme Court's decision would govern this case. It considered continued proceedings before the competent authority liable to multiply litigation while the issue remained pending.

Source: PDF p.2

03 JUDICIAL DECISION

Proceedings before the competent authority were stayed until the Supreme Court finally decided the issue. The writ and pending applications were disposed of in those terms.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained a stay tied to the identified future Supreme Court decision. The notice was not quashed, its merits were not decided, and the writ itself was disposed of.

Source: PDF p.2

05 EXPERT COMMENTS

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

A disposed writ can carry a defined protective direction — The source closes the writ while directing a stay of proceedings before the competent authority. Treating it as an adjourned pending writ would misstate the procedural result; treating disposal as rejection of the jurisdictional objection would also be wrong. The Court deliberately left the issue to the Supreme Court.

The stay ends by reference to an event, not a fixed date — The specified event is the Supreme Court's final decision of the issue. This historical order does not establish that protection remains operative today. Practical reliance requires checking the identified Supreme Court matter and any subsequent case-specific directions, rather than assuming that the stay runs indefinitely or until the taxpayer's assessment is finally resolved.

The sanction objection remains an allegation in this source — The section 151 point appears in the relief sought, while the Court expressly refrains from an opinion on the notice. There is no finding of invalid approval, no tax computation and no refund direction. The binding-outcome direction supplies the mechanism for future treatment, not an advance prediction of which party will succeed.

Source: PDF p.1

SOURCE & VERIFICATION

Himachal Pradesh High Court original order - verified repository copy

2-page official High Court of Himachal Pradesh judgment PDF (20260921_HPHC010526072024.pdf).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Both original pages read and visually inspected. Prayer calls Annexure P-2 an order; paragraphs 2–3 call it a section 148 notice, both dated 15 March 2024. No subsequent status of the linked Supreme Court proceedings is independently verified.

STATUTORY SCOPE

The order identifies section 148 and the pleaded section 151 approval objection. It does not decide their validity or provide an assessment year.

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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