Gurvinder Singh v. Income Tax Officer Nahan & Ors.

CWP 11988/2025

No neutral citation stated in supplied order | 2026-09-22

Withdrawal with fresh-filing liberty and 90-day continuation of earlier protection.

Income-tax Act,1961: sections 147A

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

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Gurvinder Singh sought withdrawal of CWP 11988/2025 in light of the Supreme Court decision in Income Tax Officer v. Tej Pratap Singh, Civil Appeal 4716/2026, dated 10 April 2026. Counsel requested liberty to approach afresh on the same cause and challenge section 147A.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

There was no opposition to the request. The Court accepted the procedural course sought, referring to counsel's account of the Supreme Court remand and the liberty granted there. It did not decide the underlying tax challenge.

Source: PDF p.2, opening paragraph

03 JUDICIAL DECISION

The writ petition was permitted to be withdrawn with liberty to approach this Court afresh on the same cause of action and to assail section 147A of the Income-tax Act.

Source: PDF p.2, opening paragraph

04 OUTCOME / IN WHOSE FAVOUR

Protection under the order dated 25 July 2025 continues for 90 days from 22 September 2026. It ceases if the petitioner fails to approach the Court afresh within that period. Pending miscellaneous applications stand disposed of.

Source: PDF p.2, paragraph 2

05 EXPERT COMMENTS

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

Identify the protected order: The relief preserves protection already granted on 25 July 2025; it does not describe that protection in detail. Its precise reach must be read with the earlier order, rather than expanded into a fresh blanket restraint on every tax proceeding. (PDF p.2, paragraph 2)

Withdrawal leaves the merits open: The unopposed request explains why the petition ends without deciding section 147A or the original cause. Liberty to raise those matters again is a procedural benefit, not a finding that the petitioner has established a defect in reassessment. (PDF pp.1–2)

Separate filing from continued relief: The order expressly measures 90 days from its own date and terminates protection upon failure to file afresh within that period. It does not state that filing automatically extends the stay indefinitely; any later protection must be checked in the fresh proceedings. (PDF p.2, paragraph 2)

Source: PDF p.2, paragraph 2

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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