# Tulsi Ram v. Income Tax Officer, Ward-Parwanoo & others

CMP 24570/2026 in CWP 4213/2025

No neutral citation stated in supplied order | 2026-09-23

## Earlier disposal recalled; revived petition closed with liberty to file afresh and conditional 90-day protection.

Income-tax Act,1961: sections 147A, 148, 151, 148A(d)

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

Tulsi Ram had challenged the section 148A(d) order, section 148 notice dated 31 March 2022 and order dated 24 March 2023, including the legality of sanction under section 151. The writ petition, CWP 4213/2025, had been disposed of on 17 September 2025 by making the Supreme Court's eventual decision binding and staying proceedings in the meantime. Revenue sought recall through CMP 24570/2026.

Source: PDF pp.1–2, opening order and paragraphs 3–4

## 02 DISCUSSION BY THE HON'BLE COURT

The Court considered Income Tax Officer v. Tej Partap Singh, Civil Appeal 4716/2026, decided 10 April 2026. The reproduced Supreme Court passages record competing submissions about retrospective section 147A, leave merits undecided and remit reassessment matters for fresh consideration with liberty to challenge the amendment. The High Court applied that procedural course rather than deciding the underlying notice challenge.

Source: PDF pp.3–5, paragraphs 5–6

## 03 JUDICIAL DECISION

The Court allowed CMP 24570/2026, recalled the earlier judgment and restored CWP 4213/2025. With consent, it then closed the revived petition with liberty to approach afresh on the same cause, challenge section 147A and seek relief arising from subsequent developments.

Source: PDF p.1 and p.5, paragraph 7

## 04 OUTCOME / IN WHOSE FAVOUR

Earlier protection continues for 90 days from this order. If the petitioner fails to approach the Court within those 90 days, that protection ceases. Pending miscellaneous applications also stand disposed of. The impugned tax action is not quashed on merits by this order.

Source: PDF p.5, operative directions

## 05 EXPERT COMMENTS

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

Recall and closure are separate steps: The operative sequence matters in CWP 4213/2025: the earlier disposal is first recalled, but the revived petition is then closed. A description of the case as merely restored and awaiting hearing would omit the final direction. The available course expressly preserved for Tulsi Ram is a fresh approach on the same cause, expanded to address subsequent developments. (PDF p.1 and p.5, paragraph 7)

Track the protection condition precisely: The 90-day period runs from this High Court order, not from the earlier disposal or the Supreme Court judgment quoted in it. Failure to approach within that period expressly ends protection. Timely filing should not be described as an automatic indefinite stay: the text grants 90 days and the status of any later relief requires the later court record. (PDF p.5, paragraph 7)

Reserved issues remain for the fresh challenge: The original dispute concerned the section 148A(d) order, section 148 notice dated 31 March 2022 and order dated 24 March 2023. The permission to add a section 147A challenge does not establish that the earlier sanction was defective or that the amendment is invalid. In particular, the competing descriptions of the amendment reproduced in paragraph 5 are submissions, not merits findings adopted in this disposal. (PDF pp.2–5, paragraphs 3–7)

Source: PDF p.1 and p.5, paragraph 7

## SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 6-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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