Alka Gupta v. Income Tax Officer, Ward-Parwanoo and others

CMP 24577/2026 in CWP 11720/2024

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

Recall and revival followed by closure with fresh-petition liberty and conditional ninety-day continuation of earlier protection.

148A(d) | 148 | 151 | 147A

High Court of Himachal Pradesh | Division Bench | Ajay Mohan Goel | Yogesh Jaswal

Assessment years:

Scope of the supplied order

No ruling upholding or invalidating section 147 A or finally deciding the assessment merits is made. The ninety-day protection is conditional on returning to Court within that period. The source identifies the recalled order as 25 June 2025 in paragraph 1 but recites 17 September 2025 in paragraph 4. Both are disclosed; no corrected prior date is invented.

01 FACTS OF THE CASE

Alka Gupta challenged the section 148A(d) order and section 148 notice dated 20 March 2024, including the sanction under section 151. On the Department's application, the Court recalled the prior judgment identified in paragraph 1 as 25 June 2025, restored the writ and, with consent, disposed of it on the same day.

Source: Paras 1–4, PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court reproduced the Supreme Court's 10 April 2026 order in ITO v. Tej Partap Singh, Civil Appeal 4716/2026. The quoted order left rival submissions on the amendment undecided, set aside the appealed judgments on the limited changed-legislation ground, and remitted those matters. The High Court used that development to permit a fresh challenge, including to section 147A, without deciding validity or the tax merits.

Source: Paras 5–7, PDF pp.3–5

03 JUDICIAL DECISION

The restored writ was closed with liberty to approach the Court afresh on the same cause of action, challenge section 147A and seek relief arising from subsequent developments. Existing protection continued for 90 days from 23 September 2026; failure to return within that period would end it. Pending applications were disposed of.

Source: Paras 7–8, PDF p.5

04 OUTCOME / IN WHOSE FAVOUR

Procedural recall and closure with fresh-filing liberty and limited protection. Neither the reopening instruments nor section 147A were quashed or upheld on their merits by this order.

Source: Paras 1,7–8, PDF pp.1,5

05 EXPERT COMMENTS

Recall is followed by closure, not an undecided restored writ — The restoration in paragraph 1 must be read with paragraph 7. The petitioner did not simply regain a pending writ for amendment; this order closed it and expressly allowed a fresh approach. A procedural status summary that stops at restoration would omit the operative disposal.

Separate this protection period from quoted Supreme Court directions — The operative protection is 90 days from 23 September 2026, with express cessation if the petitioner does not approach the Court in that period. The four-week amendment and three-week response periods in the quotation concern the Supreme Court's remitted matters. Neither quotation nor liberty grants indefinite protection or establishes what happened after this order.

Preserve the individual record and unresolved merits — This record concerns CMP 24577/2026 in CWP 11720/2024 and the 20 March 2024 notice. The similar wording in other petitions does not merge their parties, instruments or filing histories. The source's prior-order dates conflict: Paragraph 1 recalls 25 June 2025, while paragraph 4 identifies 17 September 2025. Obtain the earlier order before using that chronology in a filing. The statutory objections remain available for the fresh proceeding; the recital of opposing views is not an adjudication of retrospectivity or jurisdiction.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Himachal Pradesh High Court order; verified source copy

5-page official High Court of Himachal Pradesh judgment PDF (20260923_HPHC010310792026.pdf).

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

Only provisions and assessment years established by the supplied order are recorded. Subsequent treatment and current statutory position are not independently cleared.

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.