Arvinder Kaur v. Income Tax Officer, Ward-01-Shimla & others

CMP 25031/2026 in CWP 4826/2024

CMP 25031/2026 in CWP 4826/2024 (2026-09-29) | 2026-09-29

Arvinder Kaur: earlier disposal recalled; fresh challenge permitted with 90-day continuation of prior protection.

148 | 151 | 147A

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

Assessment years: Not specified in supplied order

Scope of this order

Petitioner retained fresh-challenge liberty and conditional 90-day protection; no final ruling quashed the notice or invalidated section 147A.

01 FACTS OF THE CASE

Arvinder Kaur had challenged a section 148 notice dated 26 March 2024, including the section 151 approval. The writ was disposed of on 18 September 2025 subject to the Supreme Court's decision in the related reassessment controversy, with proceedings stayed. Revenue sought recall by CMP 25031/2026 following the Supreme Court's 10 April 2026 order in Income Tax Officer v. Tej Partap Singh, Civil Appeal 4716/2026.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court reproduced the Supreme Court's remand framework, which left challenges to the amendment and notices open before the jurisdictional High Courts. It recalled the earlier disposal, restored the writ and, with the parties' consent, disposed of it afresh by preserving the petitioner's ability to bring a new challenge.

Source: PDF p. 4

03 JUDICIAL DECISION

The petition 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. Earlier protection continued for 90 days from 29 September 2026, but would cease if the petitioner failed to approach the Court within that period. Pending applications were disposed of.

Source: PDF p. 5

04 OUTCOME / IN WHOSE FAVOUR

Petitioner retained fresh-challenge liberty and conditional 90-day protection; no final ruling quashed the notice or invalidated section 147A.

Source: PDF p. 5

05 EXPERT COMMENTS

Read recall and fresh disposal as separate steps — Allowing Revenue's recall application restored the earlier writ, but the Court then closed it with express liberty. The operative outcome is therefore neither an indefinitely pending restored petition nor a final merits dismissal of the reassessment challenge.

Use the operative protection period — The High Court's own order specifies 90 days from its date, with cessation if no fresh approach is made within that period. The four-week amendment period quoted from the Supreme Court is a different direction and should not replace this operative condition.

Liberty to challenge does not decide validity — Section 147A and the notice could be challenged in fresh proceedings. The reproduced rival arguments and remand do not amount to a High Court holding that the amendment is either constitutional or invalid.

Source: PDF p. 4

SOURCE & VERIFICATION

High Court of Himachal Pradesh official judgment PDF (20260929_HPHC010306582026.pdf)

5-page official High Court of Himachal Pradesh judgment PDF (20260929_HPHC010306582026.pdf).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 5 physical source pages read and visually inspected. SHA-256: 43162f65776f8d25b7014d05c8c176c7c0162b47f5f7d2b36995f8d274f95163.

STATUTORY SCOPE

Sections 148 and 151 identify the original notice challenge. Section 147A appears in the fresh-challenge liberty and reproduced Supreme Court order. The High Court does not decide the validity of that provision in this order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial 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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