

Appellant in SPA No. 118 of 2018 v. Income Tax Department (High Court of Uttarakhand Order in SPA No. 118 of 2018)

Special Appeal (SPA) No. 118 of 2018 (arising out of WPMS No. 2246 of 2010)

SPA No. 118 of 2018 (Uttarakhand HC, decided 18.06.2025) | 2025-06-18

Intra-court Special Appeal against dismissal of writ challenge to section 148 notice dated 31.03.2010: disposed of with liberty to pursue objections before the Dispute Resolution Panel (DRP) against the draft assessment order under section 144C read with section 148.

Income-tax Act, 1961: sections 144C and 148

High Court of Uttarakhand | 2-judge bench (Division Bench) | Manoj Kumar Tiwari, J. | Subhash Upadhyay, J.

Assessment years: Not specified in order (notice dated 31.03.2010)

Order-sheet format omits party caption; paragraph 4 is omitted in numbering (jumps from 3 to 5)

The two-page order sheet for SPA No. 118 of 2018 (arising from WPMS No. 2246 of 2010) does not print the party caption and skips paragraph number 4; verify party names from the Uttarakhand High Court CIS before formal citation.

01 FACTS OF THE CASE

The appellant had filed WPMS No. 2246 of 2010 challenging a reassessment notice dated 31.03.2010 under section 148, which was dismissed by the Single Judge on 17.11.2017. During the pendency of the writ petition, the appellant had also approached the Dispute Resolution Panel (DRP) against a draft assessment order dated 29.12.2010 passed under section 144C read with section 148.

Source: [Paragraphs 1-6; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Noting that the appellant had already invoked the jurisdiction of the Dispute Resolution Panel against the draft assessment order passed under section 144C read with section 148 and that the DRP was competent to decide all issues raised, the Division Bench held that the special appeal could be closed with liberty to pursue the DRP proceeding.

Source: [Paragraphs 5-7; PDF pp. 1-2](#)

03 JUDICIAL DECISION

Disposed of Special Appeal No. 118 of 2018 with liberty to the appellant to pursue the matter before the Dispute Resolution Panel.

Source: [Paragraph 7; PDF p. 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Neutral / Liberty to pursue DRP - Special Appeal disposed of as the appellant had already approached the Dispute Resolution Panel against the draft assessment order under section 144C/148.

Source: [Paragraph 7; PDF p. 2](#)

05 AKHB REVIEW POINT

AKHB analysis: once a draft assessment order under section 144C read with section 148 is challenged before the DRP, parallel intra-court writ appeals against the underlying section 148 notice will ordinarily be relegated to the DRP route.

Source: [Paragraphs 5-7; PDF pp. 1-2](#)

SOURCE & VERIFICATION

[High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository \(20250618_UKHC010081832018.pdf\)](#)
2-page official High Court of Uttarakhand judgment PDF (20250618_UKHC010081832018.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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STATUTORY SCOPE

Applies sections 144C and 148 of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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