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:

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

Revenue submitted that the appellant had challenged the 29.12.2010 draft assessment before the DRP and that it remained pending. Counsel also referred to dismissal of SPA 41/2011 against an interim writ order. The Bench disposed of the present appeal because the appellant had approached the DRP; it did not independently determine the section 148 notice's validity.

Source: PDF p.1

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.

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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: PDF p.2

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The pending DRP proceeding drives the disposition — This was an appeal from dismissal of a writ challenging the 31.03.2010 section 148 notice. The subsequent draft assessment had already been taken to the DRP. The Court's response was to let that existing proceeding continue, not to decide the reassessment grounds in parallel.

Liberty is not an adjudication of notice validity — The operative paragraph permits pursuit before the DRP. It does not quash the notice or draft assessment, affirm a computation, or decide the underlying jurisdictional objections. Revenue's assertion that the DRP could decide all issues is recorded as a submission; the decision should not be expanded into a general holding on every possible DRP jurisdiction dispute.

Preserve the separate appeal history — SPA 118/2018 concerned the 17.11.2017 final writ judgment; SPA 41/2011 concerned an interim order and was dismissed on 08.08.2018 according to the recorded submission. Mixing those proceedings would obscure what this order actually closes. No taxpayer name or assessment year is printed, so the docket and dated instruments are the reliable identifiers here.

Source: PDF p.1

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).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical pages of 20250618_UKHC010081832018.pdf read and verified page-by-page. Original bytes (56,967 bytes) match SHA-256 1219434feed5277c06d5d8ececa9a6e3d0742812eef3754702b85d2a1a81a28a.

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 2026-10-21. Subsequent 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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