M/s. Sirmour Steel Metalloys Pvt. Ltd. Vs. Income Tax Officer, Nahan, H.P. & Ors.

CWP No. 13472 of 2025
[disposed of matter]

15.06.2026 *Present:* Mr. Vishal Mohan, Senior Advocate, with M/s. Goverdhan Lal Sharma & Aditya Sood, Advocates, for the applicant-petitioner.

M/s. Neeraj Sharma & Ishan Kashyap, Advocates, for the respondents.

CMP No. 13838 of 2026

For the reasons stated in the application, the same is allowed and original ***CWP No. 13472 of 2025,*** after re-calling the order dated 25.08.2025, in view of order dated 10.04.2026 [Annexure A-2] passed by Apex Court in ***Civil Appeal No. 4716 of 2026, titled Income Tax Officer Vs. Tej Partap Singh,*** is revived to its original status with original number along with applications.

2. Application stands disposed of.

CWP No. 13472 of 2025

3. Reply, as prayed, be filed within four weeks. Rejoinder thereto, if any, be filed within two weeks thereafter.

4. List for consideration on **17.08.2026.**

CMP No. 20241 of 2025

5. **Heard.**

6. In order dated 10.04.2026 [Annexure A-2] passed in ***Civil Appeal No.4716 of 2026,*** titled ***Income Tax Officer v. Tej Partap Singh***, the Apex Court has passed the following direction:-

> "1 to 26 .....
> 27. Finally, during the pendency of the writ petitions before the High Courts, there shall be an interim stay of further reassessment/reassessment proceedings pursuant to the impugned notices, subject to such terms and conditions as may be imposed by the High Courts.
> 28 to 31 ....."

7. In view of above, said interim protection granted by Apex Court is extendable in present case also. Ordered accordingly.

8. Application stands disposed of.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

15th June, 2026
(Shamsh Tabrez)