Pawna Devi Vs. Assist. Commissioner of Income Tax Central Circle, Shimla

CWP No. 19833 of 2025
[disposed of matter]

25.06.2026 *Present:* Mr. Arshit Rana, Advocate, vice Mr. Praveen Sharma, Advocate, for the applicant-petitioner.

M/s. Neeraj Sharma & Ishan Kashyap, Advocates, for the respondents No. 1 to 3.

CMP No. 14775 of 2026

For the reasons stated in the application, the same is allowed and original ***CWP No. 19833 of 2025,*** after re-calling the order dated 16.12.2025, 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.

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

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

CMP No. 30733 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

25th June, 2026
(Shamsh Tabrez)