Anirudh Sood vs. Income Tax Officer and Ors.

CWP No. 5316 of 2024

17.07.2026 **Present:** Mr. Akshit Rana, Advocate, vice Mr. Ashwani K. Lal, Advocate, for the petitioner.

Mr. Neeraj Sharma and Mr. Ishaan Kashyap, Advocates, for respondents No. 1 to 3.

Mr. Virbahadur Verma, CGC, for respondent No. 4-Union of India.

CMP No. 17001 of 2026

For the reasons stated in the application, the same is allowed and original *CWP No. 5316 of 2024*, after re-calling the order dated 25.06.2025, 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.

Application stands disposed of.

CWP No. 5316 of 2024

Reply stands filed.

Rejoinder thereto be filed within two weeks. List for consideration on **17.08.2026**.

CMP No. 8851 of 2024

Heard.

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 .....”

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

Application stands disposed of

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

17th July, 2026
(Susheel)