Prabhat Singh v. Asstt. Commissioner of Income Tax Central Circle, Shimla & Others

CWP No.19830 of 2025
[Disposed of Matter]

22.07.2026. **Present**: Mr. Praveen Sharma, Advocate, for the petitioner.

Mr. Neeraj Sharma and Mr. Ishaan Kashyap, Advocates, for the respondents-applicants.

CMP No.16357 of 2026

For the reasons stated in the application, the same is allowed and original *CWP No.19830 of 2024,* 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 v. Tej Partap Singh,*** is revived to its original status with original number along with applications.

2. Application stands disposed of.

CWP No.19830 of 2025

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.30732 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(s):-

> "1 to 26 .....
> 27. Finally, during the pendency of the writ petitions before the High Courts, there shall be an interim stay of further assessment/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

July 22, 2026
[Shivender]