

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.1014 of 2026
Date of Decision: 09.01.2026

Saurabh Katoch

.....Petitioner.

Versus

Deputy Commissioner of Income Tax Central Circle Shimla & Ors.

...Respondents.

Coram

The Hon'ble Mr. Justice Vivek Singh Thakur, Judge.

The Hon'ble Mr. Justice Romesh Verma, Judge.

Whether approved for reporting?¹

For the Petitioner: Mr. Aman Thakur, Advocate.

For the Respondents: Mr. Neeraj Sharma & Mr. Ishan Kashyap,
Advocates for respondents No. 1 to 3.
Mr. Bharat Bhushan, Senior Panel Counsel
for respondent No.4-U.O.I

Vivek Singh Thakur, Judge

Notice. Mr. Neeraj Sharma & Mr. Ishaan Kashyap,
Advocates and Mr. Bharat Bhushan, Senior Panel Counsel,
appear, waive and accept service of notice on behalf of the
respective respondents. 2.

2. The instant petition has been filed for grant of the
following substantive reliefs:-

- i) To issue a writ in the nature of certiorari for quashing
the Impugned Notice issued under Section 148 of the Act
for AY 2023-24 dated 19.12.2025 (Annexure P-2) issued by

respondent No.1 and the consequential re-assessment proceedings for the subject Assessment Year initiated being devoid of jurisdiction;

ii). To stay the operation of the Impugned Notice under Section 148 of the Act dated 19.12.2025 (Annexure P-2) issued by Respondent No.1, during the pendency of the Civil Writ Petition;”

3. The subject matter of the challenge in this petition, whereby the legality, validity and propriety of impugned notice under Section 148, dated 19.12.2025 (Annexure P-2) is already under consideration before the Hon’ble Supreme Court of India in SLP (c) No. 17040/2024, titled as The Assistant Commissioner of Income Tax & Another Vs. M/s Dr.Reddy Laboratories Ltd. with connected matters.

4. Since the issue involved in this petition is already pending consideration before the Hon’ble Supreme Court, therefore, keeping in view the judicial discipline, we refrain ourselves from giving our opinion with respect to impugned notice under Section 148, dated 19.12.2025 (Annexure P-2), as assailed in this petition. We direct that the present petition shall be governed by the judgment passed by the Hon’ble Supreme Court and the decision thereto, shall be binding on this case also.

5. The continuity of proceedings before the competent authority, in view of the pendency of the matter before the Hon'ble Supreme Court is bound to lead to multiplicity of litigation. Therefore, we deem it appropriate to stay such proceedings till the time issue is finally decided by the Hon'ble Supreme Court. Ordered accordingly.

6. The petition is disposed of in above terms, so also the pending application(s), if any.

(Vivek Singh Thakur)
Judge

(Romesh Verma)
Judge

9th January, 2026
(veena)