(2026:HHC:36622)

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 14882 of 2026
Date of decision: 27.08.2026

Munish ...Petitioner

Versus

Income Tax Officer, Ward-Mandi & Ors. ...Respondents.

Coram
Hon'ble Mr. Justice Vivek Singh Thakur, Judge.
Hon'ble Mr. Justice Ranjan Sharma, Judge.

Whether approved for reporting?

For the Petitioner: *M/s Rajiv Rai & Rajni Gandhi, Advocates.*

For the Respondents: *M/s. Neeraj Sharma & Ishaan Kashyap, Advocates.*

Vivek Singh Thakur, Judge (Oral)

Notice. Mr. Neeraj Sharma, Advocate, appears and waives service of notice on behalf of the respondents.

2. Considering the nature of issue involved in the present writ petition, submissions made by learned counsel for the petitioner and respondent and also for the order proposed to be passed hereinafter, as agreed by learned counsel for

parties, this petition has been taken up for final adjudication and is being decided by this order today itself.

3. It is the case of the petitioner that against Notice of Demand dated 09.03.2023 (Annexure P-3), petitioner has preferred an appeal under Section 147 r.w.s. 144 of Income Tax Act on 25.03.2023 (Annexure P-4) and the said appeal is still pending adjudication before the Appellate Authority since last more than 03 years.

4. It is further the case of the petitioner that during pendency of the appeal, an application for stay of demand was filed by the petitioner, which was disposed of by the ITO, Ward-Mandi, vide order dated 20.09.2023 (Annexure P-6), thereby staying the demand in reference till 28.02.2024 or till the disposal of the first appeal, whichever was earlier. The appeal was not decided till 28.02.2024 and it is still pending, however, after 28.02.2024, there is no interim protection in favour of the petitioner, whereas he has preferred an appeal well in time, which is to be decided by the Appellate Authority.

5. It is further the case of the petitioner that though immediately after 28.02.2024 no coercive action was taken by

the respondents, however, now on 04.08.2026, order/letter (Annexure P-9) with request to deposit arrears/outstanding demand has been issued by the ITO, Ward-Mandi, whereas appeal is yet to be decided by the Appellate Authority and, therefore, the petitioner has been constrained to approach this Court seeking interim protection as well as direction to the Appellate Authority to decide the appeal in a time-bound manner.

6. Learned counsel for the respondent submits that it is true that the appeal is pending since considerable long time, however, the concerned Authority shall decide the same in a time-bound manner as would be directed by this Court, preferably by 31.12.2026 and he further submits that the stay was rightly granted by the concerned Authority only till 28.02.2024 or the disposal decision of the first appeal, whichever was earlier, as the said Authority was competent to grant stay only to that extent and not thereafter.

7. Learned counsel for the petitioner submits that in aforesaid facts and circumstances, petitioner would be satisfied in case respondent-Appellate Authority is directed to decide the

appeal in a time-bound manner and till decision of the appeal, interim protection against recovery in pursuance to the orders, i.e. Notice of Demand dated 09.03.2023 (Annexure P-3) as well as letter dated 04.08.2026 (Annexure P-9), is granted.

8. Considering the aforesaid facts and circumstances as well as submissions made by learned counsel for the parties, Appellate Authority is directed to decide the appeal preferred by the petitioner as expeditiously as possible, latest by **31.12.2026,** by passing a speaking and reasoned order, after affording opportunity of hearing to the petitioner and the order so passed shall be communicated to the petitioner immediately thereafter.

9. Till the final decision of the appeal, respondents are restrained from recovering the arrears/outstanding demand in pursuance to orders, i.e. Notice of Demand dated 09.03.2023 (Annexure P-3) as well as letter dated 04.08.2026 (Annexure P-9).

10. Petitioner is directed to appear before the Appellate Authority on **07.09.2026.** No fresh notice shall be issued for appearance of the petitioner before the Appellate Authority and

failure to appear on **07.09.2026** shall be followed by the consequences in accordance with law and Appellate Authority shall proceed thereafter in accordance with law for deciding the appeal. Subsequent date(s), if any, shall be duly communicated by the Appellate Authority on first date and so on.

11. The present petition stands disposed of in the aforesaid terms.

Pending miscellaneous application(s), if any, shall also stand disposed of.

(Vivek Singh Thakur)
Judge

27th August, 2026
(Shamsh Tabrez)

(Ranjan Sharma)
Judge