IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 11708 of 2024

Date of decision: 16.9.2025

Sanjeev Kumar. **...Petitioner.**

Versus

Income Tax Officer and others. **…Respondents.**

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

Hon'ble Mr. Justice Sushil Kukreja), Judge.

Whether approved for reporting?[1]

For the Petitioner. ***Mr.Abhinav Bazwaria, Advocate, vice Mr.Ashwani K. Lal, Advocate.***

For the Respondents: ***Mr.Neeraj Sharma, Advocate, for respondents.***

Vivek Singh Thakur, Judge (Oral)

The instant petition has been filed for grant of the following substantive relief:-

> "(a) That this Hon'ble Court may be pleased to issue writ in the nature of Certiorari or any other appropriate writ, order or direction, thereby quashing/setting aside the impugned order dated 15.03.2024 (Annexure P-2) being illegal, without jurisdiction, against the procedure and further based on the illegal sanction/approval under Section 151 of the Income Tax Act, 1961 and all proceedings/actions consequent thereto."

2. The subject matter of the challenge in this petition, whereby the legality, validity and propriety of impugned notice under Section 148, dated 15.3.2024 (Annexure P-2) is already under consideration before the

[1] ***Whether the reporters of the local papers may be allowed to see the Judgment? Yes***

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.

3. 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 15.3.2024 (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.

(Sushil Kukreja),
Judge.

16th September, 2025
(Keshav)