

IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

CWP No. 11722 of 2025

Date of Decision 22.07.2025

Sudha

...Petitioner

Versus

Union of India and others

....Respondents

Coram

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

The Hon'ble Mr. Justice Sushil Kukreja, J.

Whether approved for reporting?

—
For the Petitioner:

Mr. M.R. Sharma and Mr. Aditya
Sharma, Advocates.

For the Respondents:

Mr. Janak Raj, Central
Government for respondent
No.1-UOI.

Mr. Neeraj Sharma, Advocate for
respondents No.2 to 4.

Vivek Singh Thakur, J.

Notice. Mr. Janak Raj, learned Central Government
Counsel, appears and waives service of notice on behalf of

respondent No. 1 and Mr. Neeraj Sharma, learned counsel, appears and waives service of notice on behalf of respondents No. 2 to 4.

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

"i) For issuance of an appropriate writ, order or direction, to the respondents, to transmit the entire records of the case to this Hon'ble Court;

And

For the issuance of a writ in the nature of Certiorari and/or any other appropriate writ, Order or direction quashing the Notice dated 29.03.2025 being approval (Annexure P-4) under Section 151 of the Income Tax Act, issued by respondent No. 2. Notice dated 29.03.2025 (Annexure P-5), under Section 148 of the Income Tax Act, issued by respondent No. 3, issued by respondent No. 3.

And

ii) For the issuance of a writ in the nature of Certiorari and/or any other appropriate writ, Order or direction declaring the proceedings for reassessment under Section 148 of the Act and the proceedings approved by granting sanction under Section 151 of the Income Tax Act, 1961 by the Principal Commissioner of Income Tax, respondent No. 2, in the case of the petitioner, being contrary to principles of natural justice, illegal and wholly without jurisdiction;

And

iii) For the issuance of writ in the nature of Certiorari and/or any other appropriate writ order or direction staying the operation of the impugned Notice dated

29.03.2025 being approval (Annexure P-4) under Section 151 of the Income Tax Act, issued by respondent No. 2, Notice dated 29.03.2025 (Annexure P-5) under Section 148 of the Income Tax Act, issued by respondent No. 3, till the final decision of the present writ petition by this Hon'ble Court;

And

iv) For the issuance of writ in the nature of Certiorari and/or any other appropriate writ order or direction restraining the respondents, in particular the National Faceless Assessment Centre, respondent No. 3 and respondent No. 4 from proceeding further in the case of the petitioner under Section 144B read with Section 143(3)/147/148 of the Income Tax Act, 1961."

3. The subject matter of challenge in this petition, whereby the legality, validity and propriety of impugned notice under Section 148, dated 29.03.2025 (Annexure P-5) is already under consideration before the Hon'ble Supreme Court of India in *SLP(C) Diary No. 17041/2024., case titled Union of India & Ors. vs. Association of Technical Textiles Manufacturers and Processors & Anr.*

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 29.03.2025 (Annexure P-5), 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 the 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

July 22, 2025
(Vriti)