2026:HHC:43864

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.20938 of 2025

Date of decision: 08.10.2026

Jatinder Singh **.....Petitioner**

Versus

Assistant Commissioner of Income Tax and others **.....Respondents**

Coram

The Hon'ble Mr. Justice Ajay Mohan Goel, Judge.
The Hon'ble Mr. Justice Yogesh Jaswal, Judge.

Whether approved for reporting?[1]

For the Petitioner : Mr. Jatinder Singh, Mr. Aman Thakur & Mr. Kartik Bansal, Advocates.

For the Respondents : M/s Neeraj Sharma & Ishaan Kashyap, Advocates, for respondents No. 1, 2 and 4.

Mr. Bharat Bhushan, Senior Panel Counsel for respondent No.3-UOI.

Ajay Mohan Goel, Judge (Oral)

Learned counsel for the petitioner submits that the petitioner be allowed to withdraw this petition with liberty to file a fresh petition on the same cause, with further liberty to assail the vires of Section 147-A of the Income Tax Act and with further prayer that the interim protection that has been granted by this Court in

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

High Court of H.P.

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favour of the petitioner be continued for a reasonable time to enable the petitioner to file a fresh petition.

2. The petition is accordingly allowed, with liberty as prayed for. The interim granted to the petitioner shall continue for a period of 90 days from today. It is clarified that in case the petition is not filed by the petitioner within the aforesaid period of 90 days, then the protection granted to the petitioner shall cease to operate. Pending miscellaneous application(s), if any, shall also stand disposed of.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

08th October, 2026.
(yogesh)

High Court of H.P.

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