

Diwan Chand vs. State of H.P.

**Cr.A. No. 123 of 2023**

**06.01.2026**      **Present:** Mr. Manoj Pathak, Advocate, for the petitioner.

Ms. Sharmila Patial, Additional Advocate General, for  
the respondents/State.

**Cr.MP No. 5243 of 2025.**

As prayed, list for consideration on 07.01.2026.

**(Vivek Singh Thakur)**  
**Judge**

**(Romesh Verma)**  
**Judge**

*January 6, 2026* (Nisha)

**M/s East Bourne Hotels Private Limited vs. Union of India & Ors.**

**CWP No. 271 of 2026**

**05.01.2026**

**Present:** Mr. Yogesh Putney, Senior Advocate, through Video Conferencing with Ms. Pallvi Sharma, Advocate, for the petitioner.

Mr. Balram Sharma, Deputy Solicitor General of India with Mr. Rajeev Sharma, Advocate, for respondent No.1.

Mr. Neeraj Sharma and Mr. Ishan Kashyap, Advocates, for respondents No. 2 to 4.

**CWP No. 271 of 2026**

Notice.

Mr. Balram Sharma, Ld. DSGI and Mr. Neeraj Sharma, Advocate, appear, waive and accept service of notice on behalf of respondent No. 1 and respondents No. 2 to 4, respectively and seek four weeks' time to file reply. Time as prayed is granted.

Rejoinder thereto be filed within four weeks thereafter.

List for consideration on 06.05.2026.

**CMP No. 412 of 2026**

Notice in the aforesaid terms. It is case of the petitioner that the provisions introduced in the Income Tax Act, conferring jurisdiction on the Faceless Authority, were notified after completing all formalities including placing the same before the Parliament vide Notification dated 29.03.2022 and these provisions have been given effect from 01.04.2022, whereas notices issued to petitioner and order passed in pursuance thereto by the Faceless Authority pertains to the period prior thereto as evident from notices i.e. Annexure P-4 dated 10.02.2022, Annexure P-5 dated 11.03.2022, Annexure P-6