ITEM NO.13 COURT NO.6 SECTION XV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No.75521/2025

[Arising out of impugned final judgment and order dated 19-03-2024 in DBCWP No. 15451/2022 passed by the High Court of Judicature for Rajasthan at Jaipur]

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

GOPAL PRASAD GUPTA Respondent(s)

IA No. 29033/2026 - CONDONATION OF DELAY IN FILING

Date : 06-02-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Petitioner(s) :Mr. Raghvendra P. Shankar, A.S.G.
Mr. Karan Lahiri, Adv.
Ms. Pallavi Mishra, Adv.
Ms. Shilpi Ohri, Adv.
Mr. Alankar Gupta, Adv.
Ms. Madhulika Upadhyay, Adv.
Mr. Sudarshan Lamba,AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. There is a gross delay of 560 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioners.

2. Even otherwise, we find no good reason to interfere with the impugned order passed by the High Court.

3. The Special Leave Petition is, therefore, dismissed on the ground of delay as well as merits.

4. Pending application(s), if any, stands disposed of.

(CHANDRESH) (POOJA SHARMA)
ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

(1.) D.B. Civil Writ Petition No. 18363/2019

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 72 Years, R/o R-1, Tilak Marg, C-Scheme, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 2 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

Connected With

D.B. Civil Writ Petition No. 25348/2018

Ankur Electricals LLP, A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Siddharth Sarawgi, S/o Kamal Kumar Sarawgi, Aged About 35 Years, R/o F.no. 402-403, Akshat Residency, Bhrigu Marg, Bani Park.

----Petitioner

Versus

1. Assistant Commissioner of Income Tax, Circle 2 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.
2. Deputy Commissioner of Income Tax, Circle 2, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 1035/2019

Chandra Prakash Agroya, S/o Late Shri Bansi Lal Agroya, Aged About 70 Years, Resident Of D-46-B, Subhash Marg, C-Scheme, Jaipur.

----Petitioner

Versus

Income-Tax Officer, Ward 1 (4), New Central Revenue Building (Annexe), Janpath, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 11519/2019

Ankur Electricals Llp, A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Siddharth Sarawgi, S/o Kamal Kumar Sarawgi, Aged About 36 Years, R/o F.

No. 402-403, Akshat Residency, Bhrigumarg, Banipark.

----Petitioner

Versus

Assistant Commissioner of Income Tax, Circle-2 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 15044/2019

Pradeep Mittal, Son of Shri Anand Shankar Mittal, Aged About 59 Years, Having His Address At First Floor, Dhamani Market, Chaura Rasta, Jaipur 302002 in the State of Rajasthan

----Petitioner

Versus

Assistant Commissioner of Income Tax, Circle 1, Jaipur having its Address at New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur in the State of Rajasthan

----Respondent

D.B. Civil Writ Petition No. 19895/2019

Vimal Chand Surana S/o Late Shri Rajmal Surana, Aged About 83 Years, B-7, Surana Enclave, Ram Singh Road, Opp S.M.S. Hospital, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax Central Cirlce-2, New Central Revenue Building, Bahgwan Das Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 20580/2019

Nishit Gupta Son Of Shri Ramesh Chand Gupta, Having His Address At Dolphin Gems, B-73, Janta Colony, Jaipur 302004 In The State Of Rajasthan.

----Petitioner

Versus

Income Tax Officer, Ward 5(2), Jaipur Having Its Address At New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur In The State Of Rajasthan.

----Respondent

D.B. Civil Writ Petition No. 1374/2020

Late Prem Chand Dhandia, Through Legal Heir Smt. Indra Kumari Dhandia Aged About 72 Years, R/o C-56, Mahavir Marg, C-Scheme, Jaipur

----Petitioner

Versus

1. Income Tax Officer Ward 2(1), Jaipur, New Central Revenue Building, Bhagwan Das Road, Jaipur
2. Income Tax Officer Ward 6(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 3350/2021

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 73 Years, R/o R-1, Tilak Marg, C-Scheme, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 8767/2021

Pradeep Mittal Son Of Shri Anand Shankar Mittal, Aged About 61 Years, Having His Address At First Floor, Dhamani Market, Chaura Rasta, Jaipur 302002 In The State Of Rajasthan

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur Currently At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 12516/2021

Ganpat Singh Karnawat (Senior Citizen) Son Of Shri Fateh Singh Karnawat, Aged About 78 Years, Resident Of 4812, Karnawat Bhawan, KGB Ka Rasta, Johari Bazar, Jaipur 302003.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 180/2022

Nitin Dhandhia S/o Shri Vinay Chand Dhandhia, Aged About 43 Years, R/o 04, Govind Marg, Moti Doongari Road, Jaipur, 302004 (Rajasthan)

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-Iv, Jaipur (Rajasthan)
2. Principal Commissioner Of Income Tax, Central Jodhpur, (Rajasthan)

----Respondents

D.B. Civil Writ Petition No. 182/2022

Nitin Dhandhia S/o Shri Vinay Chand Dhandhia, Aged About 43 Years, R/o 04, Govind Marg, Moti Doongari Road, Jaipur, 302004 (Rajasthan).

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-Iv, Jaipur, (Rajasthan).
2. Principal Commissioner Of Income Tax, Central Jodhpur, (Rajasthan).

----Respondents

D.B. Civil Writ Petition No. 183/2022

Nitin Dhandhia S/o Shri Vinay Chand Dhandhia, Aged About 43 Years, R/o 04, Govind Marg, Moti Doongari Road, Jaipur, 302004 (Rajasthan).

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-Iv, Jaipur, (Rajasthan).

2. Principal Commissioner Of Income Tax, Central Jodhpur, (Rajasthan).

----Respondents

D.B. Civil Writ Petition No. 342/2022

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 73 Years, R/o R-1, Tilak Marg, C-Scheme, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 645/2022

Ankur Electricals Llp, A-24/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner, Padam Chand Jain S/o Shri Kapoor Chand Jain, Aged 61 Years Resident At A-24-25, Van Vihar Colony, Tonk Road, Jaipur- 302018

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 690/2022

Ankur Electricals Llp, A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Padam Chand Jain S/o Shri Kapoor Chand Jain, Aged 61 Years, Resident At A-24-25, Van Vihar Colony, Tonk Road, Jaipur - 302018.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 697/2022

Ankur Electricals Llp, A-27/13A Akshat House, Kanti Chandra

Road, Bani Park, Jaipur 302016 Through Its Partner Padam Chand Jain S/o Shri Kapoor Chand Jain, Aged 61 Years Resident At A-24-25, Van Vihar Colony, Tonk Road, Jaipur-302018.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 1140/2022

Late Prakash Raj Bhansali Son Of Late Shri Paras Raj Bhansali, Through His Wife And Legal Heir Smt. Anita Bhansali Resident Of A-60, Shanti Path, Tilak Nagar, Jaipur 302004 Earlier At J/10-230, Adarsh Nagar, Moti Doongri Road, Jaipur 302004.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle- 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 1175/2022

Late Prakash Raj Bhansali Son Of Late Shri Paras Raj Bhansali, Through His Wife And Legal Heir Smt. Anita Bhansali Resident Of A-60, Shanti Path, Tilak Nagar, Jaipur 302004 Earlier At J/10-230, Adarsh Nagar, Moti Doongri Road, Jaipur 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 1176/2022

Late Prakash Raj Bhansali Son Of Late Shri Paras Raj Bhansali, Through His Wife And Legal Heir Smt. Anita Bhansali Resident Of A-60, Shanti Path, Tilak Nagar, Jaipur 302004 Earlier At J/10-230, Adarsh Nagar, Moti Doongri Road, Jaipur 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 1177/2022

Late Prakash Raj Bhansali Son Of Late Shri Paras Raj Bhansali, Through His Wife And Legal Heir Smt. Anita Bhansali Resident Of A-60, Shanti Path, Tilak Nagar, Jaipur 302004 Earlier At J/10-230, Adarsh Nagar, Moti Doongri Road, Jaipur 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 2206/2022

Ram Kishan Rawat Son Of Shri Badri Narain Rawat, Resident Of K-2, Kesav Path, Ahinsha Circle, C-Scheme, Jaipur 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 2249/2022

Vipin Totla Son Of Shri Babu Lal Totla, Having His Address At 1, Somani Building, Loha Mandi, S.c. Link Road, Jaipur, Rajasthan, India- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 44, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur Rajasthan, India - 302005

----Respondent

D.B. Civil Writ Petition No. 2250/2022

Vipin Totla Son Of Shri Babu Lal Totla, Having His Address At 1, Somani Building, Loha Mandi, S.c. Link Road, Jaipur, Rajasthan, India- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 44, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur Rajasthan, India - 302005

----Respondent

D.B. Civil Writ Petition No. 2312/2022

Ganpat Singh Karnawat Son Of Shri Fateh Singh Karnawat, Resident Of 4812, Karnawat Bhawan, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 2313/2022

Ganpat Singh Karnawat Son Of Shri Fateh Singh Karnawat, Resident Of 4812, Karnawat Bhawan, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 2314/2022

Ganpat Singh Karnawat Son Of Shri Fateh Singh Karnawat, Resident Of 4812, Karnawat Bhawan, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 2334/2022

Manoj Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About 55 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 2371/2022

Manoj Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About 55 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 2372/2022

Manoj Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About 55 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 2386/2022

Mahendra Verma S/o Late Kanhaiyalal Verma, Aged About 73 Years, R/o A-207-208, Nagar Residency, Near Rungta Hospital, Malviya Nagar, Jaipur 302017

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 2387/2022

Mahendra Verma S/o Late Kanhaiyalal Verma, Aged About 73 Years, R/o A-207-208, Nagar Residency, Near Rungta Hospital, Malviya Nagar, Jaipur 302017

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 2388/2022

Mahendra Verma S/o Late Kanhaiyalal Verma, Aged About 73 Years, R/o A-207-208, Nagar Residency, Near Rungta Hospital, Malviya Nagar, Jaipur 302017

----Petitioner

Versus

Assistant Commissioner Of Income, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 2391/2022

Late Prem Chand Dhandia, Aged About 74 Years, Through Legal Heir Smt. Indra Kumari Dhandia Aged About 74 Years, R/o C-56 Mahavir Marg, C-Scheme, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle - 4, Ncr

Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2490/2022

Pradeep Mittal Son Of Shri Anand Shankar Mittal, Resident Of First Floor, Dhamani Market, Chaura Rasta, Jaipur 302002

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 2609/2022

Gopal Krishna Maheshwary S/o Late Shri Ram Kishan Maheshwary, B-98, University Marg, Bapu Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2610/2022

Girdhar Gopal Mundra, S/o Late Shri Gopi Krishna Mundra, 104-107, Anukampa Ii, M.i Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2611/2022

Gopal Krishna Maheshwary, S/o Late Shri Ram Kishan Maheshwary, B-98, University Marg, Bapu Nagar, Jaipur

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2612/2022

Vimal Chand Surana S/o Late Shri Rajmal Surana, B-7, Surana Enclave, Ram Singh Road, Opp. S.m.s. Hospital, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, New Central Revenue Building, Bhagwan Das Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2613/2022

Vimal Chand Surana S/o Late Shri Rajmal Surana, B-7, Surana Enclave, Ram Singh Road, Opp. S.m.s. Hospital, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, New Central Revenue Building, Bhagwan Das Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2614/2022

Girdhar Gopal Mundra S/o Late Shri Gopi Krishna Mundra, 104-107, Anukampa Ii, M.i. Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 2637/2022

Gopal Krishna Maheshwary, S/o Late Shri Ram Kishan Maheshwary, B-98, University Marg, Bapu Nagar, Jaipur

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur

----Respondent

D.B. Civil Writ Petition No. 2646/2022

Girdhar Gopal Mundra, S/o Late Shri Gopi Krishna Mundra, 104-107, Anukampa Ii, M.i Road, Jaipur

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur

----Respondent

D.B. Civil Writ Petition No. 2647/2022

Late Prem Chand Dhandia, Through Legal Heir Smt. Indra Kumari Dhandia W/o Late Shri Prem Chand Dhandia, Aged About 74 Years, R/o C-56, Mahavir Marg, C-Scheme, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3153/2022

Kushal Daga Daughter Of Shri Ladu Singh Kothari, Resident Of 1482, Barah Gangore Ka Rasta, Johari Bazar, Jaipur 302003.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 3154/2022

Kushal Daga Daughter Of Shri Ladu Singh Kothari, Resident Of 1482, Barah Gangore Ka Rasta, Johari Bazar, Jaipur 302003.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 3156/2022

Kushal Daga Daughter Of Shri Ladu Singh Kothari, Resident Of 1482, Barah Gangore Ka Rasta, Johari Bazar, Jaipur 302003.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 3652/2022

Bitthal Das Maheshwari S/o Late Balkishan Maheshwari, Aged About 73 Years, R/o 2032, Pitliyo Ka Chowk, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan-302005.

----Respondent

D.B. Civil Writ Petition No. 3658/2022

Bitthal Das Maheshwari S/o Late Balkishan Maheshwari, Aged About 73 Years, R/o 2032, Pitliyo Ka Chowk, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan-302005

----Respondent

D.B. Civil Writ Petition No. 3660/2022

Bitthal Das Maheshwari S/o Late Balkishan Maheshwari, Aged About 73 Years, R/o 2032, Pitliyo Ka Chowk, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan-302005

----Respondent

D.B. Civil Writ Petition No. 3665/2022

Vaibhav Global Limited, K-6B, Fateh Tiba, Adarsh Nagar, Jaipur Through Authorized Signatory Shri Vineet Ganeriwala S/o Shri Ramawatar Ganeriwala.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3667/2022

Vaibhav Global Limited, K-6B, Fateh Tiba, Adarsh Nagar, Jaipur Through Authorized Signatory Shri Vineet Ganeriwala S/o Shri Ramawatar Ganeriwala.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3794/2022

Pramod Jain S/o Nand Kishore Jain, Aged About 59 Years, Residing At D260, Devi Marg Bani Park, Jaipur 302016, Rajasthan.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle, Central Circle-4, Jaipur Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 3825/2022

Pramod Jain S/o Nand Kishore Jain, Aged About 59 Years, Residing At D260, Devi Marg Bani Park, Jaipur 302016, Rajasthan.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle, Central Circle-4, Jaipur Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur Rajasthan 302005.

----Respondent

D.B. Civil Writ Petition No. 3826/2022

Nand Kishore Jain S/o Late Shri Kapoorchand Jain, Aged About 83 Years, R/o D260, Devi Marg, Bani Park-302016, Jaipur, Rajasthan.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur, Income Tax, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 3832/2022

Pramod Jain S/o Nand Kishore Jain, Aged About 59 Years, Residing At D260, Devi Marg Bani Park, Jaipur 302016, Rajasthan.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Cirlce, Central Circle-4 Jaipur, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Cirlce, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 3904/2022

Iqbal Singh Gambhir S/o Late Shri B.m. Gambhir, Aged About 79 Years, R/o F-114 B, Janpath, Shyam Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3905/2022

Pramod Jain S/o Nand Kishore Jain, Aged About 59 Years, Residing At D260, Devi Marg Bani Park, Jaipur 302016, Rajasthan.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Cirlce, Central Circle-4 Jaipur, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic

Building, Ambdekar Cirlce, Jaipur, Rajasthan 302005

----Respondent

D.B. Civil Writ Petition No. 3909/2022

Iqbal Singh Gambhir S/o Late Shri B.m. Gambhir, Aged About 79 Years, R/o F-114 B, Janpath, Shyam Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3913/2022

Nitin Dusad S/o Bhagwan Das Ji Dusad, Aged About 45 Years, R/o 4300, Nathmal Ji Ka Chowk, Kgb Ka Rasta, Johri Bazar, Jaipur-302002, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan - 302005

----Respondent

D.B. Civil Writ Petition No. 3915/2022

Ram Prakash Gambhir, S/o Late Shri Bhag Mal Gambhir, Aged About 72 Years, R/o F-114B, Janpath, Shaym Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3918/2022

Nitin Dusad, S/o Bhagwan Das Ji Dusad, Aged About 45 Years, R/o 4300, Nathmal Ji Ka Chowk, Kgb Ka Rasta, Johri Bazar, Jaipur - 302002 Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan - 302005.

----Respondent

D.B. Civil Writ Petition No. 3971/2022

Manju Maheshwary W/o Shri Gopal Krishna Maheshwary, Aged About 73 Years, B-98, University Marg, Bapu Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3972/2022

Manju Maheshwary W/o Shri Gopal Krishna Maheshwary, Aged About 73 Years, B-98, University Marg, Bapu Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3976/2022

Manju Maheshwary W/o Shri Gopal Krishna Maheshwary, Aged About 73 Years, B-98, University Marg, Bapu Nagar, Jaipur

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur

----Respondent

D.B. Civil Writ Petition No. 3997/2022

Ram Prakash Gambhir S/o Late Shri Bhag Mal Gambhir, Aged About 72 Years, R/o F-114B, Janpath, Shaym Nagar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3998/2022

Rajesh Kumar Dhaddha S/o Shri Gyan Chand Dhaddha, Aged About 56 Years, Gem Paradise, Gulab Niwas, M I Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 3999/2022

Rajesh Kumar Dhaddha S/o Shri Gyan Chand Dhaddha, Aged About 56 Years, Gem Paradise, Gulab Niwas, M I Road, Jaipur

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 4000/2022

Rajesh Kumar Dhaddha S/o Shri Gyan Chand Dhaddha, Aged About 56 Years, Gem Paradise, Gulab Niwas, M I Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 4037/2022

Ballabh Das Maheshwari Son Of Shri Roop Chand Maheshwari, Aged About 58 Years, Having His Address At 4-5, Shubham Enclave, Sardar Patel Marg, Jaipur, Rajasthan, India- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Cirlce, Jaipur, Rajasthan, India - 302001.

----Respondent

D.B. Civil Writ Petition No. 4039/2022

Ballabh Das Maheshwari Son Of Shri Roop Chand Maheshwari, Aged About 58 Years, Having His Address At 4-5, Shubham Enclave, Sardar Patel Marg, Jaipur, Rajasthan, India- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Cirlce, Jaipur, Rajasthan, India - 302001.

----Respondent

D.B. Civil Writ Petition No. 4093/2022

Devendra Kumar Temani, S/o Nand Kishore Temani, Aged About 54 Years, R/o 313, Surya Chamber, Near Nehru Bazar, Jaipur, Rajasthan 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle -4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005

----Respondent

D.B. Civil Writ Petition No. 4094/2022

Tikam Chand Temani S/o Nand Kishore Temani, Aged About 61 Years, R/o 983, Rana House, Gopal Ji Ka Rasta, Johari Bazar, Jaipur, 302003.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan-302005.

----Respondent

D.B. Civil Writ Petition No. 4095/2022

Tikam Chand Temani, S/o Nand Kishore Temani, Aged About 61 Years, R/o 983, Rana House, Gopal Ji Ka Rasta, Johari Bazar, Jaipur, 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle -4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005

----Respondent

D.B. Civil Writ Petition No. 4096/2022

Tara Chand Goel, S/o Late Suraj Mal Goel, Aged About 75 Years, R/o G-2, Vinobha Marg, C-Scheme, Jaipur- 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle -4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005

----Respondent

D.B. Civil Writ Petition No. 4097/2022

Tara Chand Goel, S/o Late Suraj Mal Goel, Aged About 75 Years, R/o G-2, Vinobha Marg, C-Scheme, Jaipur- 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle -4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005

----Respondent

D.B. Civil Writ Petition No. 4098/2022

Tara Chand Goel, S/o Late Suraj Mal Goel, Aged About 75 Years, R/o G-2, Vinobha Marg, C-Scheme, Jaipur- 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle -4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005

----Respondent

D.B. Civil Writ Petition No. 4099/2022

Tikam Chand Temani, S/o Nand Kishore Temani, Aged About 61 Years, R/o 983, Rana House, Gopal Ji Ka Rasta, Johari Bazar, Jaipur, 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle -4, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005

----Respondent

D.B. Civil Writ Petition No. 4146/2022

Lata Maheshwari Wife Of Shri Ballabh Das Maheshwari, Aged

About 56 Years, And Having His Address At C-21, Chomu House, Sardar Patel Marg, C-Scheme, Jaipur, Rajasthan, India - 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur, Rajasthan, India - 302005

----Respondent

D.B. Civil Writ Petition No. 4323/2022

Yogesh Kumar Khatoria Son Of Shri Radhey Shyam Khatoria, Resident Of 208, Khatoria Bhawan, Balaji Ka Rasta, Ghat Gate, Jaipur 302005

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 4325/2022

Yogesh Kumar Khatoria Son Of Shri Radhey Shyam Khatoria, Resident Of 208, Khatoria Bhawan, Balaji Ka Rasta, Ghat Gate, Jaipur 302005

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 4327/2022

Yogesh Kumar Khatoria Son Of Shri Radhey Shyam Khatoria, Resident Of 208, Khatoria Bhawan, Balaji Ka Rasta, Ghat Gate, Jaipur 302005

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur

Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 4402/2022

Nishit Gupta Son Of Shri Ramesh Chand Gupta, Resident Of B-73, Janta Colony, Jaipur 302004.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Cirlce, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 4403/2022

Late Kishan Singh Karnawat, Through His Legal Heir Jitendra Singh Karnawat, Having His Address At A-3, Vijay Path, Tilak Nagar, Jaipur 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Cirlce, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 4443/2022

Nishit Gupta Son Of Shri Ramesh Chand Gupta, Resident Of B-73, Janta Colony, Jaipur 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Cirlce, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4481/2022

Harsh Lalwani S/o Shri Vimal Lalwani, Aged About 46 Years, R/o 2-B, Anand Sagar,, Bhawani Singh Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Dass Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 4482/2022

Nishit Gupta Son Of Shri Ramesh Chand Gupta, Resident Of B-73, Janta Colony, Jaipur 302004.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4488/2022

Ram Kishan Rawat S/o Shri Badri Naraian Rawat, R/o K-2, Kesav Path, Ahinsha Circle, C-Scheme, Jaipur 302001

----Petitioner

Versus

Assitant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No.416, 4Th Cloor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4490/2022

Dinesh Kumar Khatoria S/o Late Shril Damodar Lal Khatoria, R/o 626, Babaji Ka Rasta, Gaht Gate Bazar, Jaipur 302002

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Cilrcle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi -Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4525/2022

Ram Kishan Rawat S/o Shri Badri Narain Rawat, R/o K-2, Kesav Path, Ahinsha Circle, C-Scheme, Jaipur 302001

----Petitioner

Versus

Assitant Commissioner Of Income Tax, Central Circle 4, Jaipur

Having Its Address At Room No.416, 4Th Cloor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4527/2022

Jitendra Kumar Daga S/o Shri Vimal Chand Daga, Having His Address At 1370, Tara Chand Naib Ka Rasta, Johri Bazar, Jaipur In The State Of Rajasthan 302003

----Petitioner

Versus

Assitant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No.416, 4Th Cloor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4531/2022

Govind Bagla S/o Shri Shyam Das Bagla, R/o 4356, Nathmal Ji Ka Chowk, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4550/2022

Jitendra Kumar Daga S/o Shri Vimal Chand Daga, Having His Address At 1370, Tara Chand Naib Ka Rasta, Johri Bazar, Jaipur In The State Of Rajasthan 302003

----Petitioner

Versus

Assitant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4583/2022

Kailash Chand Hirawat S/o Kewal Chand Hirawat, Aged About 83 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan-302005.

----Respondent

D.B. Civil Writ Petition No. 4634/2022

Ram Kishan Rawat Son Of Shri Badri Narain Rawat, Resident Of K-2, Kesav Path, Ahinsha Circle, C-Scheme, Jaipur 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4635/2022

Dinesh Kumar Khatoria, Son Of Late Shri Damodar Lal Khatoria, Resident Of 626, Babaji Ka Rasta, Gaht Gate Bazar, Jaipur 302002

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4640/2022

Kailash Chand Hirawat S/o Kewal Chand Hirawat, Aged About 83 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan-302005.

----Respondent

D.B. Civil Writ Petition No. 4646/2022

Kailash Chand Hirawat S/o Kewal Chand Hirawat, Aged About 83

Years, R/o 0, 1183, Partaniyon Ka Rasta, Johri Bazar, Jaipur - 302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan-302005

----Respondent

D.B. Civil Writ Petition No. 4673/2022

Bimla Kumari Hirawat W/o Kailash Chand Hirawat, Aged About 77 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan-302005

----Respondent

D.B. Civil Writ Petition No. 4677/2022

Prakash Chand Hirawat, S/o Late Kewal Chand Hirawat, Aged About 75 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johri Bazar, Jaipur-302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan-302005

----Respondent

D.B. Civil Writ Petition No. 4678/2022

Vaibhav Global Limited, K-6B, Fateh Tiba, Adarsh Nagar, Jaipur Through Authorized Signatory Shri Vineet Ganeriwala S/o Shri Ramawatar Ganeriwala.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Ncr Building, Bhagwan Das Road, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 4684/2022

Prakash Chand Hirawat S/o Late Kewal Chand Hirawat, Aged About 75 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johari Bazar, Jaipur 302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle 4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan - 302005

----Respondent

D.B. Civil Writ Petition No. 4685/2022

Bimla Kumari Hirawat W/o Kailash Chand Hirawat, Aged About 77 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johari Bazar, Jaipur 302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle 4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambdekar Circle, Jaipur, Rajasthan - 302005

----Respondent

D.B. Civil Writ Petition No. 4728/2022

Prakash Chand Hirawat S/o Late Kewal Chand Hirawat, Aged About 75 Years, R/o 0, 1183, Partaniyon Ka Rasta, Johri Bazar, Jaipur- 302003, Rajasthan.

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur Rajasthan- 302005.

----Respondent

D.B. Civil Writ Petition No. 4945/2022

Amit Kotawala Son Of Shri Bhagwan Das Agarwal, Resident Of Prop. M/a Authentic Stone Trading Co. 9, Jamna Lal Bajaj Marg, C-Scheme, Jaipur 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4967/2022

Payal Bilala Daughter Of Shri Suresh Lohade, Resident Of 5, Bilala Garden, Old Amer Road, Subash Chowk, Jaipur 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4996/2022

Sudeep Bilala, Son Of Shri Surender Kumar Bilala, Resident Of 25, Bilala Garden, Old Amer Road, Jaipur 302002

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 4998/2022

Nishit Gupta Son Of Shri Ramesh Chand Gupta, Resident Of B-73, Janta Colony, Jaipur-302004.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur-302005.

----Respondent

D.B. Civil Writ Petition No. 5139/2022

Late Shri Kishan Singh Karnawat, Through His Legal Heir Shri Jitendra Singh Karnawat, Having His Address At A-3, Vijay Path, Tilak Nagar, Jaipur In The State Of Rajasthan 302004.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Cirlce, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 5157/2022

Late Shri Kishan Singh Karnawat, Through His Legal Heir Shri Jitendra Singh Karnawat, Having His Address At A-3, Vijay Path, Tilak Nagar, Jaipur In The State Of Rajasthan 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 5159/2022

Late Shri Kishan Singh Karnawat, Through His Legal Heir Shri Jitendra Singh Karnawat, Having His Address At A-3, Vijay Path, Tilak Nagar, Jaipur In The State Of Rajasthan 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005

----Respondent

D.B. Civil Writ Petition No. 5241/2022

Jitendra Kumar Daga Son Of Shri Vimal Chand Daga, Having His Address At 1370, Tara Chand Naib Ka Rasta, Johri Bazar, Jaipur In The State Of Rajasthan 302003

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi-Ii, Bhawani Singh Road, Ambedkar Circle, Jaipur 302005.

----Respondent

D.B. Civil Writ Petition No. 12509/2022

Prashant Gupta S/o Shri Gopal Prasad Gupta, Aged About 47 Years, R/o 301, Anukampa Mansion-1, M.i. Road, Jaipur.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, Central Circle 4, Ncr Building, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 12628/2022

Rakesh Kumar Jain Son Of Shri Vijay Kumar Jain, Aged About 56 Years, Having Address At 3-Na-30, Jawahar Nagar, Jaipur, Rajasthan, India - 302004.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, International Tax, Jaipur, Having Its Address At Room No. 413, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan, India - 302005.

----Respondent

D.B. Civil Writ Petition No. 12632/2022

Rakesh Kumar Jain Son Of Shri Vijay Kumar Jain, Aged About 56 Years, Having Address At 3-Na-30, Jawahar Nagar, Jaipur, Rajasthan, India - 302004.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, International Tax, Jaipur, Having Its Address At Room No. 413, 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan, India - 302005.

----Respondent

D.B. Civil Writ Petition No. 13502/2022

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 63 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 4, Ncr Building, Statue Circle, Jaipur.
2. Principal Director General Of Income Tax (Inv.), Ncr Building,

Statue Circle, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 13829/2022

Vijay Kumar Mehta, S/o Shri Hasti Chand Mehta, Aged About 63 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 4, Ncr Building, Statue Circle, Jaipur
2. Principal Director General Of Income Tax (Inv.), Ncr Building, Statue Circle, Jaipur

----Respondents

D.B. Civil Writ Petition No. 13861/2022

Siddharth Totuka S/o Late Shri Anil Kumar Totuka, Aged About 49 Years, Resident of 1077, Navratna Apartments, Chaura Rasta, Jaipur.

----Petitioner

Versus

Dy. Commissioner of Income Tax, Central Circle-04, New Central Revenue Building, Janpath, Jaipur.

----Respondent

D.B. Civil Writ Petition No. 15451/2022

Shri Gopal Prasad Gupta S/o Late Shri Bhagwati Prasad Gupta, Aged About 73 Years, 301, Anukampa Mansion -1, M.I. Road, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur, Ncr Building, Bhagwan Das Road, Jaipur.
2. Union Of India, Through Finance Secretary, Ministry Of Finance (Department Of Revenue), Central Board Of Direct Taxes, North Block, New Delhi 110002

----Respondents

(2.) D.B. Civil Writ Petition No. 20306/2019

M/s Somani Fabrics, A-5, Lal Kothi Commercial Complex, Tonk Road, Jaipur Through Its Partner Shri Gopal Krishna Maheshwary

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Ncr Building, Bhagwan Dass Road, Jaipur

----Respondent

For Petitioner(s)	:	Mr.Sanjay Jhanwar, Senior Counsel & Mr.Prakul Khurana, Adv. assisted by Mr.Rajat Sharma, Adv., Mr.Aryan Singh Chauhan, Adv., Ms.Vrinda Lakhotia, Adv. Mr.Siddharth Ranka, Adv. with Ms.Apeksha Bapna, Adv., Ms.Shivangi Mewal, Adv., Mr.Rohan Chatter, Adv. Mr.Gunjan Pathak, Adv. with Ms.Kanishk Singhal, Adv., Mr.Aditya Bohra, Adv. & Ms.Priyanshi Roongta, Adv. Mr.Suresh Kumar Sahni, Adv. with Mr.Ram Mohan Sharma, Adv. & Mr.Srijan Tiwari, Adv. Mr.Shankar Lal Poddar, Adv. with Mr.Jagpravesh Singh, Adv. Mr.Dileep Shivpuri, Adv. Mr.Kartikeya Sharma, Adv.
For Respondent(s)	:	Mr.Anuroop Singhi, Adv., Mr.Sandeep Pathak, Adv. & Mr.Siddharth Bapna, Adv. assisted by Mr.Sarvesh Jain, Adv., Mr.Narendra Singh Bhati, Adv., Ms.Kriti Kalawatia, Adv., Mr.Meyhul Mittal, Adv. Mr.Aditya Khandelwal, Adv. Mr.Anurag Mathur, Adv. & Ms.Bhavna Laddha, Adv. for Mr.Shantanu Sharma, Adv.

HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE BHUWAN GOYAL

<u>JUDGMENT</u>

<u>19/03/2024</u>

1. These petitions involve common fact and question of law and are being decided by this order. For convenience,

the facts are being taken from the lead case D.B. Civil Writ Petition No.4677/2022.

2. Writ petition is filed challenging the notice issued under Section 148 of the Income Tax Act, 1961 (hereafter 'the Act') and the order dated 05.03.2022 rejecting the objections filed to issuance of notice.

<u>FACTS:-</u>

3. The brief facts are that for Assessment Year 2014-15 the petitioner filed income tax return declaring income of Rs.18,76,890/-. On 30.03.2021 notice was issued under Section 148 of the Act. The petitioner filed return on 07.01.2022 and sought the reasons for initiating the proceedings. On 18.02.2022 the reasons were supplied. The objections filed on 01.03.2022 were rejected on 05.03.2022.

<u>ARGUMENTS OF PETITIONERS:-</u>

4. Learned counsel for petitioner contented that basis of issuance of notice under Section 148 is the material seized during the search conducted on Ramesh Manihar Group (hereafter 'the Manihar Group'), the proceedings should have been initiated under Section 153C of the Act. Decisions of the Karnataka High Court in **Sri Dinakara Suvarna Vs. Deputy Commissioner of Income Tax** in **Income Tax Appeal No.16/2015** on 08.07.2022 and the Bombay High Court in **M/s. Aditi Constructions Vs. Deputy Commissioner of Income Tax & Ors.** in **Writ Petition No.783/2016** dated 04.05.2023 are relied upon. Submission is that Section 153C

is a special provision dealing with the search cases and notice issued under Section 148 of the Act is without jurisdiction.

CONTENTION OF RESPONDENTS:-

5. Per contra the enactment of Sections 153A to 153D does not eclipse Section 148 of the Act and even in search cases the Department can proceed under Section 148. Reliance is placed upon the decision of the Apex Court in **Deputy Commissioner of Income Tax (Central) Circle 1(2) Vs. M/s. M.R. Shah Logistics Pvt. Limited** reported in **[(2022)14 SCC 101]** and in **Principal Commissioner of Income Tax, Central-3 Vs. Abhisar Buildwell P. Ltd.** reported in **[(2023)454 ITR 212 (SC)]**. Decision of Rajasthan High Court in **S.B. Civil Writ Petition No.11850/2019** titled as **Vijay Kumar Mehta Vs. Assistant Commissioner of Income Tax** decided on 09.09.2019 against which the appeal (*D.B. Special Appeal Writ No.1451/2019*) was dismissed on 08.07.2020 and Madras High Court in **Saloni Prakash Kumar Vs. Income Tax Officer, Ministry of Finance, Non Corporate, Ward-6(1) and Ors.** reported in **[(2023) 458 ITR 452 (Madras)]**.

6. Submission is that acceptance of argument of petitioner would render Section 148 redundant. Further that Section 153C can be invoked for a block period of six years, whereas in the present case the information is not for all the six years therefore Section 148 is resorted to. It is further argued that under Section 153C the material apart from the

material seized in search cannot be dealt and proceedings are to be initiated under Section 148 of the Act.

ISSUE:-

7. The question involved is of applicability of Sections 153C and 148 of the Act in case of seizure of material in search or requisition of books-documents relating to assessee other than on whom the search was conducted or requisitioned made.

History of special provisons:-

8. Before proceeding further it would be necessary to trace the history of the extant special provisions for assessment in the cases of search and requisition.

9. The Finance Act, 1995 inserted Section 158B to 158BG, stipulating special procedure for assessment in cases where search were initiated after 30.06.1985 but before 1.1.1997. Prior to this, the assessment and reassessment in search cases were dealt under regular provisions of Section 143, 147 and 148. The Assessing Officer (for short 'AO') under the special provisions had to assess only the undisclosed income with regard to the block period (which prior to 01.06.2001 was ten years and after 01.06.2001 was six years) preceding the financial year in which search was conducted, by passing a single order. The undisclosed income was to be taxed at special rate specified under Section 113. The block assessment was independent of the regular

assessment, resulting in parallel proceeding for assessment of regular income and the undisclosed income.

10. Finance Act, 2003 introduced Section 153A to 153D, laying down the special procedure for assessment in cases of search or requisition made on or after 1st June, 2003. Under the new provisions following deviations were made from the earlier regime:-

(i) the assessment /reassessment of 'total income' was to be made for each of relevant preceding year by passing separate order for each assessment year, instead of initiation of parallel proceedings for the undisclosed and regular income.

(ii) The concept of assessment for broken period i.e. from 1st April to the date when the search was conducted, was no longer there.

(iii) The normal rates of the tax applicable in each year were to be applied.

(iv) The pending assessment or reassessment proceedings, on date of initiating of search or requisition, abated. In case of annulment of the assessment/reassessment under Section 153A the abated assessment or reassessment revived.

(v) The provisions of Section 153A to 153D brought within its ambit not only the cases of assessee on whom the search was conducted or requisition made but also assessee to whom the seized material related to or belonged to.

11. The Finance Act of 2021 amended Section 153A restricting its applicablity to search and requisition made on or before 31.03.2021. Simultaneously for bringing assessment of search and requisition cases within ambit of Section 148 new provision was substituted. The procedure to be followed before issuance of notice u/s 148 was laid down in Section 148A. Both the provisions were effective from 1.4.2021.

12. As per the explanation 2 of new Section 148, the AO shall be deemed to have information suggesting escapement of tax on income chargeable to tax (i) in case initiation of search or requisition made or survey conducted of the assessee on or after 1st April 2021; (ii) where AO with prior approval of prescribed authority is satisfied that material seized from other person, belongs to assessee or information contained in seized or requisitioned books of account documents from other person relates to assessee. The proviso to Section 148A makes an exception for such cases for the applicability of procedure laid down for issuance of notice u/s 148.

ANALYSIS:-

13. The heading of Section 153A is Assessment in Case of Search or Requisition. Section 153A notwithstanding Sections 139, 147, 148, 149, 151 and 153, obligates the AO to issue notices for furnishing income tax returns in a

prescribed form and manner, for relevant year or years and for each of six assessment years preceding the assessment year relevant to previous years in which search is conducted (hereinafter referred to 'relevant preceding years') in cases of search and requisition.

14. As per first proviso total income is to be assessed or reassessed in respect of each of the assessment year. The second proviso provides that pending assessment or reassessment relating to the relevant preceding year on the date of initiation of search or requisition shall abate. Under the third proviso the Central Government may by Rules specify the class or classes of cases where the AO shall not issue notice for assessment or reassessment for the relevant preceding years. The exception being abated assessment or reassessment as per proviso (2). Under clause (a) of fourth proviso no notice for assessment or reassessment shall be issued in case escaped assessment amount revealed by the books of account or documents or evidence in possession of the AO is less than Rs.50 Lakh in the relevant year or in aggregate of the relevant assessment years. Clause (b) provides that income or part of it referred to Clause (a) should have escaped the assessment for such year or years. Clause (c) provides that the search or requisition should have been initiated on or after 01.04.2017.

Explanation (1) explains the relevant assessment year. Explanation (2) provides that the 'asset' in the fourth proviso shall be inclusive of immovable property, land or building or both, shares and securities, loans and advances, financial deposits in Bank.

Sub-section (2) deals with eventuality of annulment of assessment or reassessment made under sub-Section (1), in appeal or other legal proceedings. In such event the abated assessment or reassessment shall stand revived with effect from the date of receipt of order of such annulment by the Commissioner. As per the proviso on setting aside of annulment order the revival shall cease.

15. Section 153B deals with time limit for completion of assessment under Section 153A.

16. The heading of Section 153C is Assessment of Income of any other person. Proceedings under Section 153C are notwithstanding provisions of Sections 139, 147, 148, 149, 151 & 153. On satisfaction of the AO dealing with seized money, bullion, jewellery or valuable article or thing, seized or requisitioned books of account or document (for brevity 'seized material') that information contained in it belongs to or relates to person other than on whom search was conducted, shall hand over the seized material to the AO having jurisdiction of such other person. The AO on receiving the seized material and being satisfied that it has bearing on

the determination of total income of relevant preceding years shall issue notice to assess or reassess the 'total income' of relevant preceding years and proceed in accordance with Section 153A.

17. Under first proviso the date of initiation of search or requisition in Sub-section (1) of Section 153A shall be the date of receiving of seized material by the AO having jurisdiction over the other person. Under second proviso the Central Government can frame Rules for the class or classes of cases of other persons to whom AO is not required to issue notice for assessing or reassessing for the relevant preceding years. The exception being abated assessment or reassessment.

18. Under Sub-Section (2) in case of receipt of seized material after the due date for furnishing the income tax return of assessment year in which the search was conducted or requisition made, the AO having the jurisdiction on such other persons shall issue notice for assessing or reassessing total income in manner and for the assessments years provided under Section 153A. Notice shall be issued even if no return was furnished by such persons and no notice was issued under Section 142(1) or where the return was furnished but no notice under Section 143(2) was served and the limitation had expired or where the assessment or reassessment was made.

19. As per Sub-section (3) the Section 153C shall not apply to the search or requisition made on or after 01.04.2021.

20. Section 153D provides that no order of assessment or reassessment shall be passed by the Officer below the rank of Joint Commissioner except with the prior approval of the Joint Commissioner. Proviso precludes the application of Section in cases where assessment or reassessment as per Section 144BA (12) is to be passed with prior approval of the Principal Commissioner or Commissioner.

CASE LAW:-

21. The Supreme Court in the case of **Abhisar Buildwell P. Ltd.** (supra) while dealing with the scope of assessment under Section 153A dealt with the following question. Para 11 is quoted:-

> "11. The question which is posed for consideration in the present set of appeals is, as to whether in respect of completed assessments/unabated assessments, whether the jurisdiction of AO to make assessment is confined to incriminating material found during the course of search under Section 132 or requisition under Section 132A or not, i.e., whether any addition can be made by the AO in absence of any incriminating material found during the course of search under section 132 or requisition under Section 132 A of the Act, 1961 or not."

22. It was held that on a search or requisition of an assessee it is mandatory to issue notice under Section 153A

for filing returns in respect of relevant preceding years. The AO assumes jurisdiction to assess or reassess 'total income' of the relevant preceding years. The pending assessment and reassessment abate by operation of the provision of Section 153A. The completed and unabated assessments could not be reopened in absence of an incriminating seized material relating to the concerned assessment years. The assessment and reassessment under Section 153A has to be of the 'total income', taking into consideration the returned income (if return is filed), incriminating material result of search or requisition and other material. In case no incriminating material was found in search, the department can reopen completed/unabated assessment under Sections 147 & 148 of the Act. The para-23 of the judgment is quoted:-

> "23.In view of the above and for the reasons stated above, it is concluded as under: i) that in case of search under Section 132 or requisition under Section 132A, the AO assumes the jurisdiction for block assessment under section 153A;
> (ii) all pending assessments/reassessments shall stand abated; iii) in case any incriminating material is found/unearthed, even, in case of unabated/completed assessments, the AO would assume the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material unearthed during the search and the other material available with the AO including the income declared in the returns; and iv) in case no incriminating material is unearthed during the search, the AO cannot assess or reassess taking into consideration the other material in

respect of completed assessments /unabated assessments. Meaning thereby, in respect of completed/unabated assessments, no addition can be made by the AO in absence of any incriminating material found during the course of search under Section 132 or requisition under Section 132A of the Act, 1961. However, the completed/unabated assessments can be re-opened by the AO in exercise of powers under Sections 147/148 of the Act, subject to fulfilment of the conditions as envisaged/mentioned under sections 147/148 of the Act and those powers are saved."

CONCLUSION:-

23. The reasons supplied in case in hand for initiation of proceedings under Section 147/148 are based on the incriminating material and documents including Pen Drives seized during the search carried out of the Manihar Group and the statements recorded during proceedings. From the information received the AO noticed that the loan advanced and interest earned thereon were unaccounted. In other words the basis for initiation of Section 148 proceedings is the material seized relating to or belonging to the petitioner, during the search conducted of Manihar Group.

24. In the case where search or requisition is made, the AO under Section 153A mandatorily is required to issue notices to the assessee for filing of income tax return for the relevant preceding years. The AO assumes jurisdiction to assess/reassess 'total income' by passing separate order for each assessment.

25. In cases of the person other than on whom search was conducted but material belonging or relating such person was seized or requisition, the AO has to proceed under Section 153C. The two pre-requisites are that the AO dealing with the assessee on whom search was conducted or requisition made, being satisfied that seized material belongs or relates to other assessee shall hand over it to AO having jurisdiction of such assessee. Thereafter, the satisfaction of AO receiving the seized material that the material handed over has a bearing for determination of total income of such other person for the relevant preceding years. On fulfillment of twin conditions the AO shall proceed in accordance with the provisions of Section 153A.

26. Special procedure is prescribed under Section 153A to 153D for assessment in cases of search and requisition. There cannot be a quibble with the proposition that the special provision shall prevail over the general provision. To say it differently the provisions of Section 153A to 153D have prevalence over the regular provisions for assessment or reassessment under Section 143 & 147/148.

27. Section 153A and 153C starts with non-obstante clause. The procedure for assessment/reassessment in Section 153A, 153C in cases of search or requisition has an overriding effect to the regular provisions for assessment

or reassessment under Sections 139, 147, 148, 149, 151 & 153.

28. The language of explanation 2 to new Section 148 is akin to Section 153A and Section 153C. Corollary being that after seizing of operational period of Section 153A to 153D, the cases being dealt thereunder were circumscribed in the scope of newly substituted Section 148.

29. The Department has not set up a case that for initiating proceedings under Section 148 it had material other than the material seized during the search of Manihar Group. The contention was that though the material with regard to unaccounted loan advanced by the petitioner was received, the earning of interest on unaccounted loan was derivation of the AO from the material received. The submission is that the derived conclusion cannot be acted upon under Section 153C. The submission lacks merit and shall defeat the concept of single assessment order for each of relevant preceding years for assessing 'total income' in case of incriminating material found during search or requisition.

30. The argument that by enactment of Section 153A to 153D has not eclipsed Section 148 does not enhance the case of respondent to initiate the proceedings under Section 148. On fulfillment of two conditions for invoking Section 153C the proceeding in accordance with Section 153A are to be initiated. The operating field of and Section 153A to 153D and Section 148 are different. Applicability of Section 153C in cases where the seized material related to or belonged to

person other than on whom search is conducted or requisition made does not render Section 148 otiose. Section 148 shall continue to apply to the regular proceedings and also in cases where no incriminating material is seized during the search or requisition.

31. The other aspect of the matter is that under Section 153A and 153C, 'the total income' is to be assessed. The total income includes returned income (if any), undisclosed income unearthed during the search or requisitioning and information possessed from the other sources.

For Illustration:- An assessee had returned income of Rs.100, undisclosed income of Rs.200 is unearthed during search and there is information from annual information statement of non-disclosure of income of Rs.150/-.

The AO under Section 153A and 153C shall pass order dealing with income of Rs.100+Rs.200+Rs.150, the total income being Rs.450/-. In cases where there is no unearthing of undisclosed income of Rs.200/-, the department can resort to proceeding under Section 147/148.

32. The argument that Section 153C can be invoked in case there is incriminating material for all the relevant preceding years and otherwise Section 148 is to be resorted to, is misplaced. On satisfaction of the twin condition for proceedings under Section 153C, the AO has to proceed in accordance with Section 153A. Notice is to be issued for filing of the returns for relevant preceding years and thereupon proceed to assessee or reassessee the 'total income'. It is not

obligatory on the AO to make assessment for all the years, the earlier orders passed may be accepted. But once there is incriminating material seized or requisitioned belonging or relatable to the person other than on whom search was conducted, Section 153C is to be resorted to.

33. Before concluding, it would be fair to deal with the case law cited by both the parties.

34. Reliance of respondents on decision of **M/s. M.R. Shah Logistics Pvt. Limited** (supra) is of no avail. The issue of interplay of provisions of Section 147/148 vis-a-vis Section 153C in the case of seized material relating or belonging to the person other than on whom the search was conducted or requisition made was not the issue before the Supreme Court.

35. The Supreme Court in the case of **Abhisar Buildwell P. Ltd.** (supra) while dealing with the provisions of Section 153A held that in case of absence of incriminating material seized during the search, the department is not remediless for reassessing the unabated assessment on the basis of material received from the other sources and can proceed under section 148. The decision does not support the contentions raised that Section 148 is rendered redundant if Section 153C is to be resorted to in the facts of the present case.

36. The Single Bench of this Court in the case of **Vijay Kumar Mehta** (supra) held that if the Department has chosen not to proceed under Section 153C, no right is created to the petitioner for getting the notice under Section

148 quashed. Moreover, learned Single Judge was not having the benefit of the decision of the Supreme Court in the case of **Abhisar Buildwell P. Ltd.** (supra). The appeal against the order was dismissed having rendered infructuous in view of the subsequent developments that the assessment order was passed.

37. The decision of the Madras High Court in the case of **Saloni Prakash Kumar** (supra) is of no help to the respondents. The High Court held that Section 153C does not preclude issuance of notice under Section 148. The field of applicability of two sections was not the issue before the Court.

38. The petitioner relied upon the decision of the Karnataka High Court in the case of **Sri Dinakara Suvarna** (supra). It would be relevant to quote Para-10:-

> 10. Admittedly no proceedings were initiated under Section 153C of the Act. Thus, there is patent non-application of mind. It is relevant to note that the author of the diary Smt. Soumya Shetty had passed away prior to the date of search. It was argued on behalf of the Revenue that Shri. Ashok Kumar Chowta had offered tax on lump-sum income.

39. Further reliance was placed upon the decision of the Bombay High Court in the case of **M/s. Aditi Constructions** (supra). The para-9 is quoted:-

> "9. We find that the jurisdictional conditions for invoking section 147 – 148 are not satisfied as there is no failure to disclose material facts fully and truly. It is not in dispute that by the letter dated 11th September 2015 (Exhibit H) the Petitioner have submitted all the particulars along with supporting documents to the

> Respondent No.1. Hence the reasons to believe and a presumption based on the statement of Shri Bhanwarlal Jain (a third party) in the course of a search, that the loans of the entities were bogus or accommodation entries was clearly dispelled. Moreover, the specific provisions of S. 153C would prevail over the general provisions of section 147 in the case of search on 3rd party."

40. In view of above discussion the notices issued under Section 148 and the impugned orders are quashed. However, the respondents shall be at liberty to proceed against the petitioners in accordance with law.

41. The first ground of challenge to initiation of proceedings under Section 148 is being accepted and there is no need to dilate upon other grounds raised for challenging the notice issued under Section 148 of the Act.

42. It would be appropriate to mention that during the pendency of the writ petitions there was interim protection in favour of the petitioners.

43. The writ petitions are allowed accordingly.

(BHUWAN GOYAL), J **(AVNEESH JHINGAN), J**

Himanshu Soni/
155-274 & 68

Reportable:- **Yes**