Cr. Rev. No. 68/2026
Rahul Gupta vs Kamal Gupta & Ors.

24.03.2026

Present: Sh. Kartik Kumar, Sh.Vidur Kamra, Ms.Ishika, Ms.Muskan Puri, Ld. Counsels for revisionist along with revisionist.
Sh. Sujoy Datta and Sh.Abhishek Chhabra, Ld. Counsels for respondent no.1 and 2.
Sh. Rajeev Kumar, Notice Server, Income Tax Office, Ward No.51(1),Civic Centre.

The present revision arises out of the order dated 13.11.2025 passed by Ld. ACJM (Special Acts), Central, Delhi.

During the course of arguments, it is submitted on behalf of revisionist that this court must proceed to hear the present revision whereas on behalf of respondents, it is submitted that revision against the same order has also been filed before High Court by respondents and in view of Section 438 (3) BNSS, this court should not proceed to hear the present revision.

It is submitted on behalf of revisionist that present revision has been filed prior in time while the revision before High Court was filed later in time and as such, revision filed before High Court is not maintainable in terms of Section 438 (3) BNSS and even no notice has been issued on the revisioin filed by the respondents while the petitioner has filed an application before High Court challenging the maintainability of the said revision, upon which notice has been issued for 17.03.2026.

Be that as it may, to ascertain whether the present revision can be heard having been filed prior in time under Section 438 (3) BNSS, let both the sides file affidavits disclosing the date of filing of revision petition before High Court.

At this stage, Ld. Counsel for respondents concdes that impediment as provided under Section 438(3) BNSS would be applicable only when same person challenges the order before both forums.

Taking overall view of above contentions and facts and circumstances of the present case, I am of the opinion that subject matter of present matter being order dated 13.11.2025 against which revision has reportedly been also filed by respondents would not operate as bar for this court to hear the present revision particularly because there is no stay granted by the High Court qua the present proceedings.

In view of above scenario, I proceed to hear and decide the present revision on merits.

On behalf of revisionist, an application is filed seeking implementation and giving effect to the judicial determinations of the judgment dated 22.03.2024 passed by High Court of Delhi and judgment dated 13.08.2025 passed by Supreme Court of India. Copy supplied.

Put up for arguments on the present revision on 18.04.2026.

Copy of order be given dasti to both the sides as requested.

ANJU BAJAJ CHANDNA
Digitally signed by ANJU BAJAJ CHANDNA
Date: 2026.03.24 16:02:16 +0530

(Anju Bajaj Chandna)
Principal District & Sessions Judge (Central)
Delhi/24.03.2026