IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 2270 of 2026

M/s Ranjan Construction is a partnership firm having its registered office at Block No. 4, Shastrinagar, P.O. & P.S. Kadma, East Singhbhum, Jamshedpur – 831001, Jharkhand is represented through its authorized representative Ranjan Mittal S/o Shambhu Prasad Mittal, R/o 13, River View, Bank Colony, Kadma, PO & PS-Kadma, Jamshedpur, Jharkhand - 831005. …. … Petitioner

Versus

1. Union of India, Ministry of Finance, Department of Revenue through its Secretary having its office at North Block, PO & PS : New Delhi, Central Secretariat, New Delhi-110001.
2. Assistant Commissioner of Income Tax, having its office at Central Circle, Jamshedpur 1, Office Road, PO & PS :- Sakchi, Jamshedpur, Jharkhand-831001
3. Director General of Income Tax (Investigation), having its office at Central Revenue Building, Birchand Patel Marg, PO & PS : Bailey Road, Patna, Bihar - 800001.
4. Income Tax Officer, Ward 1(4), Income Tax Office, Office Road, PO & PS – Sakchi, Jamshedpur, Jharkhand - 831001. ... Respondents

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CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner:	Mr. Vivek Sarin, Advocate (Through V.C.) Mr. Rohit, Advocate.
For Resp.-UOI:	Mr. Prashant Kr. Singh, Dy.S.G.I. Mrs. Pinky Shaw, Advocate.
For Resp.-Income Tax:	Mr. Kumar Vaibhav, Sr.S.C. Mr. Durgesh Agarwal, Advocate.

02/Dated: 07.04.2026

1. Heard learned counsel for the parties.

2. The petitioner challenges show cause notices dated 06.03.2026, issued under Section 144 and 22.03.2025 issued under Section 148 of the Income Tax Act, 1961 on the alleged ground that the same are barred by the limitation provisions prescribed under the said Act.

3. During the pendency of this petition, it appears that the show cause notices were disposed of by the adjudicating authority making an assessment order dated 27.03.2026. Therefore, the petitioner, has filed an I.A. to amend the petition by raising a challenge to this assessment order dated 27.03.2026.

4. After hearing the learned counsel for the parties, we are satisfied that the issue whether the two show cause notices were barred by limitation is not an issue, which is free from doubt. There is also yet another issue which is now raised by the learned counsel on behalf of the revenue about the provisions upon which the petitioner relies, having only prospective operation and consequently not applying to the present proceedings.

5. At this stage, we do not wish to take any observations on the issues raised because such observations, will prejudice the parties. In case the petitioner wish to avail of the alternate, efficacious and statutory remedy available of appealing the impugned assessment order dated 27.03.2026.

6. In the facts of this case, we are satisfied that this is not some exceptional case, where we must exercise our extraordinary jurisdiction rather than relegate the petitioner to the alternate remedy of appeal provided under the law.

7. The petitions against show cause notices or assessment orders for which a complete machinery of appeals etc., is provided under the statute are to be entertained only in exceptional circumstances. No such exceptional circumstances exist in the present case. The law relating to alternate remedies in such matters was discussed by the Division Bench of the Bombay High Court in ***Oberoi Constructions Ltd. vs. Union of India & Others, (2025) 137 GSTR 601,*** wherein, reference was made to several decisions of the Hon'ble Supreme Court in the context of challenges to show cause notices or bypassing of alternate statutory remedies. By relying upon the reasoning in ***Oberoi Constructions Ltd. (supra)*** and the several precedents referred to herein, we decline to entertain this petition or the I.A. seeking leave to amend the petition to

challenge the order dated 27.03.2026 which can easily be appealed under the statutory regime.

8. For the above reasons, we dismiss this petition. However, this dismissal is accompanied by a liberty to the petitioner to challenge the assessment order dated 27.03.2026 by way of an appeal.

9. All contentions of all parties are left explicitly open and none of the observations in this order need influence the appellate authority in deciding the appeal, should the same be filed by the petitioner.

10. The petition is dismissed with the liberty in the above terms. No costs.

11. Pending Interlocutory Application, if any, stands disposed of.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

07.04.2026

APK/VK