HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 3970/2020

Manak Chand Soni S/o Lal Chand, Aged About 64 Years, Resident Of Behind Prakash Ashram, Lal Singh House, Jodhpur.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.
2. Principle Commissioner Of Income Tax-Ii, Ayakar Bhawan, Jodhpur.
3. The Income Tax Officer, Ward-3(1), Jodhpur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 4023/2020

Manglaram S/o Kumba Ram, Aged About 39 Years, R/o Ward No. 9, Vera Shivsagar, Parlu, Parloo, Barmer, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.
2. Union Of India Through Ministry Of Finance, Department Of Economic Affairs Through Its Secretary, Department Of Economic Affairs, New Delhi.
3. Principal Commissioner Of Income Tax-Ii, Ayakar Bhawan, Jodhpur.
4. The Income Tax Officer, Balotra, District Barmer.

----Respondents

D.B. Civil Writ Petition No. 4024/2020

Lalit Kumar Chouhan S/o Mahesh Chandra Chouhan, Aged About 36 Years, Resident Of Gandhi Pura, Ward No. 25, Balotra, Barmer

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.
2. Principle Commissioner Of Income Tax- Ii, Ayakar Bhawan, Jodhpur.
3. The Income Tax Officer, Balotra, District Barmer.

----Respondents

D.B. Civil Writ Petition No. 4031/2020

Hardik Hundia S/o Tansukh Hundia, Aged About 25 Years, Resident Of Nimbadi Ka Vas, Balotra, Barmer.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.
2. Principle Commissioner Of Income Tax-Ii, Ayakar Bhawan, Jodhpur.
3. The Income Tax Officer, Balotra, District Barmer.

----Respondents

D.B. Civil Writ Petition No. 4081/2020

Parwan Ali S/o Irshad Ali, Aged About 38 Years, Resident Of Near Vadiya Masjid, Balotra (Rural), Barmer, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.
2. Principle Commissioner Of Income Tax-Ii, Ayakar Bhawan, Jodhpur.
3. The Income Tax Officer, Balotra, District Barmer.

----Respondents

D.B. Civil Writ Petition No. 8407/2020

Latika Jain W/o Ganesh Kumar Sancheti, Aged About 40 Years, R/o 04 Ison Tower, Adersh Nagar, Pali, 306401, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.
2. The Income Tax Officer, Ward-1, Pali.

----Respondents

D.B. Civil Writ Petition No. 13656/2020

Purnima Jain W/o Narpat Raj Lunkar, Aged About 26 Years, Resident Of 40 Juro Ka Baas, Pali, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.

2. Principle Commissioner Of Income Tax, Ayakar Bhawan, Jodhpur.

3. The Income Tax Officer, Ward 2, Pali.

----Respondents

D.B. Civil Writ Petition No. 241/2021

Sampat Devi Agrawal W/o Suraj Ratan Agrawal, Aged About 63 Years, Resident Of 10 Near Tyagi Vatika, Moti Bhawan, Bikaner 334001, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance, New Delhi.

2. Principle Commissioner Of Income Tax, Ayakar Bhawan, Bikaner.

3. The Assistant Commissioner Of Income Tax-Circle-1, Bikaner.

----Respondents

D.B. Civil Writ Petition No. 3035/2021

Than Chand Loonker S/o Achal Chand Loonker, Aged About 66 Years, R/o 36 , Juro Ka Bas, Pali , 306401, Rajasthan

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance , New Delhi .

2. Principle Commissioner Of Income Tax, Ayakar Bhawan , Jodhpur

3. The Income Tax Officer, Ward - 1, Pali

----Respondents

D.B. Civil Writ Petition No. 3037/2021

Ganesh Kumar Sancheti S/o Roop Chand Sancheti, Aged About 46 Years, R/o 04, Ison Tower , Adersh Nagar , Pali , Rajasthan

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance , New Delhi .

2. Principle Commissioner Of Income Tax, Ayakar Bhawan , Jodhpur

3. The Income Tax Officer, Ward - 1, Pali

----Respondents

D.B. Civil Writ Petition No. 3236/2021

Priyanka D/o Narpat Raj Lunker, Aged About 26 Years, R/o 40, Juro Ka Bas, Pali , 306401, Rajasthan

----Petitioner

Versus

1. Union Of India, Through Ministry Of Finance , New Delhi .
2. Principle Commissioner Of Income Tax, Ayakar Bhawan , Jodhpur
3. The Income Tax Officer -Ward -I, Pali

----Respondents

For Petitioner(s)	:	Mr. Sandeep Bhandawat Mr. Shanker Singh Shekhawat Mr. Narendra Kumar Taparia
For Respondent(s)	:	Mr. K.K. Bissa Mr. Askaran Maru

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SUNIL BENIWAL

Order

Judgment at Serial No.1 to 6 & 8 to 11 Reserved on:- 23/03/2026

Judgment at Serial No.7 Reserved on:- 20/04/2026

Pronounced on:- 27/05/2026

By the Court (Per Arun Monga, J):-

1. The learned counsels appearing for both sides in the aforesaid bunch of petitions are all ad idem that the controversy involved herein is similar to the one in ***D.B. Civil Writ Petition No. 3625/2020 titled Deepak Maratha Vs. Union of India & Ors.*** Accordingly on their request these matters were tagged with Deepak Maratha, *ibid*.

2. Vide separate judgment / order of even date, D.B. Civil Writ Petition No. 3625/2020 has been disposed of as under:-

> *"**17. SUMMARY/CONCLUSION***
> *As an upshot of the discussion and analysis, as above, in our opinion, the Correct Legal Position which emerges is summarized as below :-*

(i) The law applicable to an assessment year is the law in force on the first day of that year — i.e., 01st April. A provision coming into force after that date, without express retrospective language, cannot be applied to assessments for that year.

(ii) Changes in law occurring after the commencement of a financial year cannot govern the tax liability for that year unless the amendment is expressly made retrospective.

(iii) The amendment to Section 115BBE came into force on 01.04.2017 i.e. the first day of financial year 2017-18. For FY 2016-17, the law in force on 01.04.2016, prescribing a rate of 30%, must govern. The enhanced rate of tax @60% came into force on 01.04.2017 and can apply only from that date, i.e. for financial year 2017-18 onwards.

(iv) The Taxation Laws (Second Amendment) Act, 2016 contains no express language for it's retrospective effect of section 115BBE.

> *18. We thus hold that the Taxation Laws (Second Amendment) Act, 2016 is prospective in effect as specified therein (from 15.12.2016 except the amendment of Section 115BBE, which is effective from 01.04.2017). The question framed in para 8.1, in the preceding part, is answered accordingly."*

3. In view of the aforesaid, the above bunch of petitions are disposed of with a liberty to the petitioners to seek their remedy by filing appropriate appeals under Section 246A of IT Act.

4. The time taken before this Court in pursuing the respective writ petitions shall not be counted for the purposes of limitation in the event the petitioners choose to file appeal/s to assail the assessment orders. In case such appeal has already been filed, same to proceed further in accordance of law and in light of the judgment rendered in Deepak Maratha, supra.

5. Any pending applications also stand disposed of.

(SUNIL BENIWAL),J **(ARUN MONGA),J**

3 to 13-DhananjayS/-