

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 2357/2026

Sapna Leela

-----Petitioner

Versus

Chief Commissioner Of Income Tax

-----Respondent

Connected With

1. D.B. Civil Writ Petition No. 11143/2023
2. D.B. Civil Writ Petition No. 22744/2025
3. D.B. Civil Writ Petition No. 23114/2025
4. D.B. Civil Writ Petition No. 24232/2025
5. D.B. Civil Writ Petition No. 24448/2025
6. D.B. Civil Writ Petition No. 24939/2025
7. D.B. Civil Writ Petition No. 1130/2026
8. D.B. Civil Writ Petition No. 1580/2026
9. D.B. Civil Writ Petition No. 1702/2026
10. D.B. Civil Writ Petition No. 1705/2026
11. D.B. Civil Writ Petition No. 2440/2026
12. D.B. Civil Writ Petition No. 2441/2026
13. D.B. Civil Writ Petition No. 2647/2026
14. D.B. Civil Writ Petition No. 2648/2026
15. D.B. Civil Writ Petition No. 2651/2026
16. D.B. Civil Writ Petition No. 2652/2026
17. D.B. Civil Writ Petition No. 2653/2026
18. D.B. Civil Writ Petition No. 2654/2026
19. D.B. Civil Writ Petition No. 2655/2026
20. D.B. Civil Writ Petition No. 2656/2026
21. D.B. Civil Writ Petition No. 2657/2026
22. D.B. Civil Writ Petition No. 2660/2026
23. D.B. Civil Writ Petition No. 2661/2026
24. D.B. Civil Writ Petition No. 2692/2026
25. D.B. Civil Writ Petition No. 2694/2026
26. D.B. Civil Writ Petition No. 2698/2026
27. D.B. Civil Writ Petition No. 2701/2026
28. D.B. Civil Writ Petition No. 2731/2026
29. D.B. Civil Writ Petition No. 2754/2026
30. D.B. Civil Writ Petition No. 2779/2026
31. D.B. Civil Writ Petition No. 2901/2026
32. D.B. Civil Writ Petition No. 3542/2026
33. D.B. Civil Writ Petition No. 5458/2026
34. D.B. Civil Writ Petition No. 5488/2026
35. D.B. Civil Writ Petition No. 6181/2026
36. D.B. Civil Writ Petition No. 6347/2026
37. D.B. Civil Writ Petition No. 6348/2026
38. D.B. Civil Writ Petition No. 8467/2026
39. D.B. Civil Writ Petition No. 5864/2022

For Petitioner(s) : Mr. Anjay Kothari.

Mr. Sharad Kothari.
Mr. Pranjal Mehta.
Mr. Rajat Arora.
Mr. Dinesh Kumar Bishnoi.
Mr. Chirag Soni.
Mr. Kalpit Shishodia.
Mr. Pankaj Ghiya.
Mr. Doulat Ram
Mr. Kanishk Singhvi.
Mr. Jaideep Singh Saluja.
Mr. Lucky Rajpurhoit.
Mr. Vinod Choudhary.
Mr. K.K. Vyas.
Mr. Sumit Pareek
Mr. Harshvardhan Singh.
Mr. Prateek Gattani.
Mr. Himanshu Ranjan Singh Bhati.
Mr. Naman Mohnot
Mr. Himanshu Pareek.

For Respondent(s) : Mr. K.K. Bissa.
Mr. Sunil Bhandari.

HON'BLE MR. JUSTICE MUNNURI LAXMAN
HON'BLE MR. JUSTICE ANUROOP SINGHI

Order

01/07/2026

1. The matter comes up on the applications filed by the petitioners in the present writ petitions seeking amendment in the prayer clause and also for impleadment of Union of India being a necessary party and the amended writ petitions have also been filed alongwith the said applications.
2. Learned counsel for the petitioners submit that the amendment prayed for was necessitated on account of newly inserted Section 147A in the Income Tax Act, 1961 with retrospective effect from 01.04.2021 and the directions issued by Hon'ble Supreme Court in the case of **Income Tax Officer Ward 2 (1) Chandigarh & Ors. vs. Tej Pratap Singh : Diary No. 2196/2026.**

3. By way of amendment sought in the applications, the petitioners want to challenge the amended provision.
4. Considering the facts and circumstances of the case, the applications seeking amendment in writ petitions and impleading Union of India as a respondent in the present writ petitions, are allowed and accordingly, the petitioners are directed to file the amended writ petitions, if not already filed, and serve a copy of the same to the learned counsel appearing for the respondents within a period of one week.
5. Learned counsel for the respondents are directed to file reply to the amended writ petitions within a period of three weeks thereafter.
6. List these matters on 05.08.2026.

(ANUROOP SINGHI),J

(MUNNURI LAXMAN),J

20,21,22,23,24,25,26,28,30
31,32,34,35,37,38to51,52,53,55,57,58,60,
64,66,67to69&11-PKS/-