

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8150/2023
CNR: RJHC020381392023 | URN: CW / 15432U / 2023

Chetan Agarwal Son Of Srikumar Agarwal
-----Petitioner
Versus
Income Tax Officer Ward 1(1), Alwar
-----Respondent

Connected With
D.B. Civil Writ Petition No. 209/2026
CNR: RJHC020001352026 | URN: CW / 441U / 2026
Sachin Garg Son Of Shri Harish Chandra Garg
-----Petitioner
Versus
Assistant Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 4573/2026
CNR: RJHC020229962026 | URN: CW / 10087U / 2026
Siddharth Commodiities Pvt. Ltd.
-----Petitioner
Versus
Income Tax Officer
-----Respondent

For Petitioner(s)	:	Mr. Siddharth Ranka with Ms. Apeksha Bapna and Ms. Satvika Jha
For Respondent(s)	:	Mr. Sandeep Pathak Mr. Nitin Jain Mr. Ravindra Pal Singh

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE CHANDRA SHEKHAR SHARMA

Order

11/08/2026

Learned counsel appearing for the Revenue shall take instructions with regard to the judgment passed in case of ***Union of India & Ors. vs. Rajeev Bansal*** (Civil Appeal

No.8629/2024 etc.) as well as the cases where the valuation involved is less than ₹50 lakhs.

Moreso, the Hon'ble Supreme Court has subsequently reiterated the said position in case of **Radha Mohan Mishra v. Union of India & Ors., Special Leave to Appeal (C) No. 30465/2024.**

List these cases again on 13th August, 2026.

(CHANDRA SHEKHAR SHARMA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

Simple Kumawat/155-157