

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 27/2026
URN: ITA / 40U / 2026

The Principal Commissioner Of Income Tax,

----Appellant

Versus

Om Prakash Gupta

----Respondent

For Appellant(s) : Mr. Siddharth Bapna
Ms. Tanushka Saxena

For Respondent(s) :

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

Order

30/06/2026

1. Heard.
2. The appeal is admitted on the following substantial question of law:-

"(B) Whether on the facts and in the circumstances of the case and in law, the Hon'ble Income Tax Appellate Tribunal is justified in interpreting the application of the decision of Hon'ble Supreme Court in the case of Pr. CIT, Central-3 vs. Abhisar Buildwell Pvt. Ltd. (Civil Appeal No.6580/2021) dated 24.04.2023 in this case, without appreciating that the incriminating information/material is available with the AO?

3. Issue notice to the respondent, returnable within eight weeks.

(MANEESH SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ