

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 18763/2025

Maheshwari Associates

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1

-----Respondent

Connected With

D.B. Civil Writ Petition No. 18778/2025

D.B. Civil Writ Petition No. 20720/2025

D.B. Civil Writ Petition No. 20722/2025

D.B. Civil Writ Petition No. 20838/2025

D.B. Civil Writ Petition No. 1604/2026

D.B. Civil Writ Petition No. 2190/2026

D.B. Civil Writ Petition No. 2232/2026

D.B. Civil Writ Petition No. 2281/2026

D.B. Civil Writ Petition No. 2330/2026

D.B. Civil Writ Petition No. 2358/2026

D.B. Civil Writ Petition No. 2372/2026

D.B. Civil Writ Petition No. 2373/2026

D.B. Civil Writ Petition No. 2528/2026

D.B. Civil Writ Petition No. 2537/2026

D.B. Civil Writ Petition No. 2539/2026

D.B. Civil Writ Petition No. 2614/2026

D.B. Civil Writ Petition No. 2632/2026

D.B. Civil Writ Petition No. 2633/2026

D.B. Civil Writ Petition No. 2709/2026

D.B. Civil Writ Petition No. 2753/2026

D.B. Civil Writ Petition No. 2767/2026

D.B. Civil Writ Petition No. 2809/2026

D.B. Civil Writ Petition No. 2812/2026

D.B. Civil Writ Petition No. 2862/2026

D.B. Civil Writ Petition No. 2863/2026

D.B. Civil Writ Petition No. 3083/2026

D.B. Civil Writ Petition No. 3104/2026

D.B. Civil Writ Petition No. 17724/2025

D.B. Civil Writ Petition No. 18766/2025

D.B. Civil Writ Petition No. 18831/2025
D.B. Civil Writ Petition No. 18920/2025
D.B. Civil Writ Petition No. 18942/2025
D.B. Civil Writ Petition No. 19739/2025
D.B. Civil Writ Petition No. 20676/2025
D.B. Civil Writ Petition No. 137/2026
D.B. Civil Writ Petition No. 1380/2026
D.B. Civil Writ Petition No. 1526/2026
D.B. Civil Writ Petition No. 1558/2026
D.B. Civil Writ Petition No. 1608/2026
D.B. Civil Writ Petition No. 1629/2026
D.B. Civil Writ Petition No. 1821/2026
D.B. Civil Writ Petition No. 1873/2026
D.B. Civil Writ Petition No. 1943/2026
D.B. Civil Writ Petition No. 1946/2026
D.B. Civil Writ Petition No. 1947/2026
D.B. Civil Writ Petition No. 2055/2026
D.B. Civil Writ Petition No. 2169/2026
D.B. Civil Writ Petition No. 2233/2026
D.B. Civil Writ Petition No. 2234/2026
D.B. Civil Writ Petition No. 2254/2026
D.B. Civil Writ Petition No. 2290/2026
D.B. Civil Writ Petition No. 2336/2026
D.B. Civil Writ Petition No. 2337/2026
D.B. Civil Writ Petition No. 2340/2026
D.B. Civil Writ Petition No. 2344/2026
D.B. Civil Writ Petition No. 2349/2026
D.B. Civil Writ Petition No. 2365/2026
D.B. Civil Writ Petition No. 2370/2026
D.B. Civil Writ Petition No. 2432/2026
D.B. Civil Writ Petition No. 2454/2026
D.B. Civil Writ Petition No. 2525/2026
D.B. Civil Writ Petition No. 2550/2026
D.B. Civil Writ Petition No. 2558/2026
D.B. Civil Writ Petition No. 2561/2026
D.B. Civil Writ Petition No. 2639/2026

D.B. Civil Writ Petition No. 2652/2026
D.B. Civil Writ Petition No. 2683/2026
D.B. Civil Writ Petition No. 2686/2026
D.B. Civil Writ Petition No. 2721/2026
D.B. Civil Writ Petition No. 2730/2026
D.B. Civil Writ Petition No. 2758/2026
D.B. Civil Writ Petition No. 2829/2026
D.B. Civil Writ Petition No. 2970/2026
D.B. Civil Writ Petition No. 3101/2026
D.B. Civil Writ Petition No. 3357/2026
D.B. Civil Writ Petition No. 3364/2026
D.B. Civil Writ Petition No. 3417/2026
D.B. Civil Writ Petition No. 3446/2026
D.B. Civil Writ Petition No. 3453/2026
D.B. Civil Writ Petition No. 3455/2026
D.B. Civil Writ Petition No. 3464/2026
D.B. Civil Writ Petition No. 20161/2025
D.B. Civil Writ Petition No. 6330/2026
D.B. Civil Writ Petition No. 1569/2026
D.B. Civil Writ Petition No. 1570/2026
D.B. Civil Writ Petition No. 2574/2026
D.B. Civil Writ Petition No. 1499/2026
D.B. Civil Writ Petition No. 1567/2026
D.B. Civil Writ Petition No. 2114/2026
D.B. Civil Writ Petition No. 2116/2026
D.B. Civil Writ Petition No. 2179/2026
D.B. Civil Writ Petition No. 2138/2026
D.B. Civil Writ Petition No. 2141/2026
D.B. Civil Writ Petition No. 2150/2026
D.B. Civil Writ Petition No. 2369/2026
D.B. Civil Writ Petition No. 2405/2026
D.B. Civil Writ Petition No. 2419/2026
D.B. Civil Writ Petition No. 2434/2026
D.B. Civil Writ Petition No. 2436/2026
D.B. Civil Writ Petition No. 2775/2026
D.B. Civil Writ Petition No. 2813/2026

D.B. Civil Writ Petition No. 2830/2026
D.B. Civil Writ Petition No. 2833/2026
D.B. Civil Writ Petition No. 2918/2026
D.B. Civil Writ Petition No. 2985/2026
D.B. Civil Writ Petition No. 3072/2026
D.B. Civil Writ Petition No. 2571/2026
D.B. Civil Writ Petition No. 2969/2026
D.B. Civil Writ Petition No. 2992/2026
D.B. Civil Writ Petition No. 3000/2026
D.B. Civil Writ Petition No. 3032/2026
D.B. Civil Writ Petition No. 3075/2026
D.B. Civil Writ Petition No. 3537/2026

For Petitioner(s)	:	Mr. Siddharth Ranka Mr. Shankar Lal Poddar Mr. Prakul Khurana Mr. Rajat Sharma with Mr. Saksham Pandey Mr. Mahendra Gargieya Mr. Priyesh Kasliwal Mr. Pankaj Ghiya Mr. Nikhil Sharma Mr. Paridhi Jain Mr. Mayank Vyas Mr. Vedant Agrawal Mr. Aryan Singh Chouhan
For Respondent(s)	:	Mr. Nitin Jain with Ms. Kriti Kalawatia Mr. Siddharth Bapna Mr. Sarvesh Jain Mr. Tanushka Saxena Mr. Sandeep Pathak Mr. Khem Chand Sharma Mr. Shantanu Sharma

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

27/04/2026



List on 05.05.2026 on the request of learned counsel for the parties.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J

RAHUL/44 to 126 (except 80), 128, 140, 154 to 156, 195-215, 257-262