HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 35/2025

Rajeev Jain S/o Of Moti Lal Jain

----Appellant

Versus

Principal Commissioner Of Income Tax (Central)

----Respondent

Connected With

D.B. Income Tax Appeal No. 36/2025

Vinod Kumar Gupta S/o Shri Hariom Gupta,

----Appellant

Versus

Principal Commissioner Of Income Tax (Central), Jaipur,

----Respondent

For Appellant(s)	:	Ms. Satvika Jha & Mr. Rohan Chatter on behalf of Mr. Siddharth Ranka
For Respondent(s)	:	

HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJEET PUROHIT

Order

22/08/2025

Learned counsel for the appellant relying on the judgment passed by Punjab and Haryana High Court in the case of **Commissioner of Income Tax Vs. M/s Jain Uday Fabrics Pvt. Ltd.**, **reported in 2024 (10) TMI 90** submits that the income would fall within the fourcorners of business income alone and has been wrongly assessed under Section 115BBE of the Income Tax Act, 1961.

Issue notice to the respondents, returnable within a period of six weeks.

(SANJEET PUROHIT),J (SANJEEV PRAKASH SHARMA),J

RAHUL MIRKHANI/16-17