

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 139/2026

The Principal Commissioner Of Income Tax,

----Appellant

Versus

Sunil Kumar Gattani

----Respondent

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

For Respondent(s) :

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

Order

28/04/2026

Heard.

This appeal is admitted on following substantial questions of law:

"(A) Whether the on facts and in the circumstances of the case and in law the Hon'ble ITAT, Jaipur Bench is justified in quashing the assessment proceedings by considering the plea of the assessee that notice u/s 143 (2) was not served to him despite the fact that email is being shown as delivered and postal delivery was also made with Postal ID No. ER101054135IN?

C) Whether on the facts and in the circumstances of the case and in law the Hon'ble ITAT, Jaipur Bench is justified in quashing the assessment proceedings by considering the plea of the assessee that no attachment was available with the email

while the defect, if any, is quite curable and does not quality for the quashing of the whole notice?

(D) Whether on the facts and in the circumstances of the case and in law the Hon'ble ITAT Jaipur Bench is justified in quashing the assessment proceedings only basis on assumption that Addl. CIT, Central Range has granted approval u/s 153D without going through the seized and provided in mechanical material manner?

(E) Whether on the facts and in the circumstances of the case and in law the Hon'ble ITAT, Jaipur Bench is justified in quashing assessment the proceedings without considering the fact that the case record was called for by the Addl. CIT before granting approval appraisal report was and copy of already available with him and he was well aware about the all facts of the case and the brief of the all issued emerged from documents seized during the search?"

Issue notice to the respondent(s).

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J