HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 163/2026

Principal Commissioner Of Income Tax,

----Appellant

Versus

Rishiraj Singh

----Respondent

For Appellant(s) : Mr. Shantanu Sharma
For Respondent(s) :

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

Order

30/04/2026

Heard.

Admit.

This appeal is admitted on following substantial questions of law:

v) Whether on the facts & circumstances of the case and in law, the Hon'ble ITAI was justified in not appreciating that the Id. CIT (A), while deleting the addition u/s 68 of the Act, 1961 had accepted fresh explanations and supporting documents concerning the lenders without any meaningful verification by the Assessing Officer and without ensuring proper compliance with Rule 46A, thereby rendering the appellate relief legally unsustainable for want of due inquiry and for breach of the principles governing admission and evaluation of additional evidence?

(vii) Whether on the facts & circumstances of the case and in law, the findings recorded by the Hon'ble ITAT in affirming the order of the Id. CIT (A) on the issues of Toll Equipment Expenditure, Toll Expenses, unsecured loans u/s 68 and sundry creditors are perverse in law, being founded upon unverified explanations, subsequent events and generalized considerations, while ignoring

the specific adverse findings recorded by the Assessing Officer regarding absence of primary evidence, lack of proof of creditworthiness and failure of the assessee to discharge the statutory burden cast upon him under the Act, 1961?

Issue notice to respondent(s).

(ASHOK KUMAR JAIN),J (INDERJEET SINGH),J

CHETNA BEHRANI /48