

  
**HIGH COURT OF JUDICATURE FOR RAJASTHAN**  
**BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 9070/2026

Raj Mangal W/o Bhagwan Das Mangal, Aged About 70 Years, R/o F-266, Priyadarshani Marg Shyam Nagar, Jaipur, Rajasthan, 302001, India.

----Petitioner

Versus

The Assistant Commissioner Of Income Tax, Central Circle-1, Jaipur, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan.

----Respondent

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For Petitioner(s) : Mr. Mahendra Gargieya  
For Respondent(s) : Mr. Nitin Jain

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**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA**  
**HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU**

**(THROUGH VC)**

**Order**

**25/05/2026**

1. Learned counsel for the petitioner submits that notice under Section 148 is time barred as per the provisions of Section 149 of the Income Tax Act, 1961.
2. Issue notice.
3. Mr. Nitin Jain, learned counsel for the respondent appears and accepts notice.
3. In the meanwhile, the proceedings may continue, however, final order may not be passed without permission of the Court.
4. List this case after four weeks.

**(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACJ**