HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 75/2025

Principal Commissioner Of Income Tax,

----Appellant

Versus

Shree Shyam Buildstructure

----Respondent

For Appellant(s)	:	Mr. Sandeep Pathak, Advocate.
For Respondent(s)	:	

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE RAVI CHIRANIA

Order

27/02/2026

Heard.

Admit.

This appeal is admitted on the following substantial questions of law:-

> *1) Whether in the facts and circumstances of the case and in law, the Ld. ITAT was justified in quashing the order u/s 263 of the Principal Commissioner of Income Tax ignoring the detailed findings recorded by the PCIT in the order passed under section 263 dated 31.03.2024, and thereby failing to appreciate that the PCIT had rightly invoked jurisdiction under section 263 on the ground that the assessment order was passed without proper enquiry, rendering it erroneous and prejudicial to the interest of revenue?*
>
> *2) Whether in the facts and circumstances of the case and in law, the Ld. ITAT erred in treating the order passed u/s 263 of the Income Tax Act, 1961 as final order even when the issues were set aside by the PCIT for afresh consideration as the AO has*

failed to make proper enquiry/verification during the course of assessment proceedings?

Issue notice to the respondent(s), returnable by eight weeks.

(RAVI CHIRANIA),J (INDERJEET SINGH),J

TUSHAR /87