

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 63/2025
CNR: RJHC020461642025 | URN: ITA / 69U / 2025

Principal Commissioner Of Income Tax,
-----Appellant
Versus
Shree Shyam Buildstructure Private Limited,
-----Respondent

Connected With
D.B. Income Tax Appeal No. 75/2025
CNR: RJHC020461382025 | URN: ITA / 81U / 2025
Principal Commissioner Of Income Tax,
-----Appellant
Versus
Shree Shyam Buildstructure
-----Respondent

For Appellant(s)	:	Mr. Sandeep Pathak Ms. Jaya P. Pathak
For Respondent(s)	:	

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

05/08/2026

1. It transpires that, qua the same assessee, a similar D.B. Income Tax Appeal bearing No. 75/2025 has already been admitted for hearing vide order dated 27.02.2026 passed by a Co-ordinate Bench of this Court wherein the substantial questions involved are same.
2. We direct that the instant appeals also be heard along with the aforesaid appeal and frame the same very following questions as below:-

"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?"

3. In the aforesaid premise, appeal is admitted.
4. Issue notice to the respondents.
5. Post this matter on 15.09.2026.

(ASHUTOSH KUMAR),J

(ARUN MONGA),J