HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 11936/2025

Ram Kishan Rawat Son Of Shri Badri Narain Rawat, Aged About 73 Years, K-2, Keshav Path, Ahinsa Circle, C-Scheme, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At 4Th Floor, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur.

----Respondent

For Petitioner(s)	:	Mr. Siddharth Ranka.
For Respondent(s)	:	Mr. Siddharth Bapna with Ms. Tanushka Saxena.

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

Order

23/02/2026

1. Counsel for both the parties submitted that the issue involved in this writ petition has also been considered and decided by a Co-ordinate Bench of this Court in the matter of **Pramod Jain Vs. Assistant Commissioner of Income Tax** (D.B. Civil Writ Petition No.18359/2025 along with other connected matters) decided on 27.01.2026, wherein the following order was passed:-

> "1. This writ petition under Article 226 of the Constitution of India has been filed, in substance, seeking identical reliefs. For the sake of convenience, the prayer clause is extracted from D.B. Civil Writ Petition No. 18359/2025, which reads as under:-
>
> > "1.Issue writ in the nature of certiorari or any other appropriate writ, Order or direction to the effect declaring the initiation of proceedings under Section153C for AY 2014-15 to be without jurisdiction and barred by limitation and

accordingly quashing the Notice dated 28.01.2025 issued under Section 153C of the Act.

2.Issue writ in the nature of certiorari or any other appropriate writ, Order or direction to the effect Quashing the Objection Disposal Order dated06.10.2025.

3.Issue writ in the nature of certiorari or any other appropriate writ, Order or direction to the effect Quashing any consequential proceedings, Assessment Orders if any passed during the pendency of the present writ petition.

4.Pass such other and further order as may be deemed just and proper in the facts and circumstances of the case."

2. Learned counsel for the petitioner submits that the controversy involved in the present matter is under consideration before the Hon'ble Apex Court in Siddharth To tuka Vs. Assistant Commissioner of Income Tax Central Circle in SLP No. 31711/2025, in which the following order was passed on08.12.2025:

"1.Issue notice.

2.Dasti service, in addition, is permitted.

3.Tag with SLP(C) No. 33392 of 2025.

4.In the meantime, the proceedings before the Adjudicating Authority shall remain stayed insofar as Section 153C of the Income Tax Act, 1961 is concerned including the order impugned passed by the High Court."

3. Learned counsel for the petitioner submits that the proceedings before the Adjudicating Authority, insofar as they pertain to Section 153C of the Income Tax Act, 1961, including the impugned order under consideration before this Hon'ble Court in the present case, have been stayed by the Hon'ble Apex Court. It is, therefore, prayed that similar protection be extended in the present petition as well. Learned counsel further fairly submits that the outcome of this petition shall be governed by the outcome of the said SLP and, thus, subject to such outcome, the petition may be disposed of while extending the aforesaid protection.

> 4. Learned counsel for the respondent fairly submits that the order passed by the Hon'ble Apex Court shall be duly followed. He further submits that in the event this petition is disposed of, the same may be made subject to the final outcome of the aforesaid SLP.
> 5. Having considered the submissions made at the Bar, this Court is of the clear opinion that once the narrow compass of the issue is being directly adjudicated by the Hon'ble Apex Court in pursuance of the litigation undergone by the parties pertaining to Section 153C of the Income Tax Act, 1961, it would be appropriate to dispose of the present writ petition by extending the same protection as granted by the Hon'ble Apex Court.
> 6. Accordingly, it is directed that the Adjudicating Authority shall not proceed with any proceedings under Section 153C of the Income Tax Act, 1961 against the petitioner, as also consequential order(s), if any, including giving effect to any impugned orders, for so long as the interim protection granted by the Hon'ble Apex Court continues to operate. The outcome of SLP No. 31711/2025 (tagged with SLP(C) No. 33392/2025) shall govern the outcome of the present petition.
> 7. The instant writ petition is disposed of accordingly.
> 8. Pending application(s), if any, shall also stand disposed of.
> 9. A copy of this order be placed in each file.

2. In view of the above, this writ petition stands disposed of in view of the judgment passed by a Co-ordinate Bench of this Court in the matter of **Pramod Jain (supra)**.

3. Pending application(s), if any, shall also stand disposed of.

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

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