HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 12593/2025
CNR: RJHC020687972025 | URN: CW / 28482U / 2025

Himanshu Sharma S/o Dinesh Chandra Sharma, Aged About 51 Years, R/o 1E-45, Subhash Colony, Gandhi Path, Sastri Nagar, Jaipur, Rajasthan.

----Petitioner

Versus

1. Assistant Commissioner, Ito Ward No. 1(3), Jaipur, Rajasthan.
2. Central Processing Unit, Income Tax Department, 1St Floor, Prestige Alpha No. 48/1. 48/2, Beratenaagrahara Begur, Hosur Rd, Uttarahalli, Hobli, Bengaluru, Karnataka-560100.

----Respondents

For Petitioner(s)	:	Mr. Prafull Khandal
For Respondent(s)	:	Mr. Nitin Jain with Mr. Kriti Kalawatia

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR
Order(Oral)

05/08/2026

Per: Arun Monga, J.

1. Petitioner, inter alia, seeks quashing of the tax and interest demands reflected on the income-tax portal for Assessment Years 2012-13 and 2013-14, along with the impugned notice bearing No. ITBA/COM/F/17/2024-2025/1071712067(1) dated 31.12.2024, and a consequential direction to the Respondents to grant credit for the TDS, claimed to have been deducted by the Petitioner’s employer for the said assessment years.

2. Brief facts of the case are that the Petitioner, a commercial pilot, was appointed as a Senior First Officer on the Airbus fleet with

Kingfisher Airlines in 2006. The Petitioner states that tax was deducted at source from his salary by the Airlines. However, vide intimation dated 31.12.2024, the Petitioner was informed of outstanding tax demands of Rs. 8,25,180/- for Assessment Year 2012-13 and Rs. 9,26,450/- for Assessment Year 2013-14, along with applicable interest, on account of non-reflection/non-deposit of the claimed TDS. The Petitioner further states that, as the accounts of the Airlines had subsequently been declared non-performing assets, the Respondent Department initiated proceedings for adjustment of the refund allegedly due to the Petitioner against the outstanding demands. The Petitioner thereafter submitted an application dated 08.01.2025 before the Assistant Commissioner of Income Tax (CPC), Circle-1, Jaipur, raising the issue of the aforesaid demands.

2.1. Notwithstanding the aforesaid representation, the demands for Assessment Years 2012-13 and 2013-14, along with applicable interest, continue to be reflected on the e-filing portal. The Petitioner accordingly submits that the TDS amounts claimed to have been deducted from his salary have not been given credit and that the refund claimed by him has also been sought to be adjusted against the outstanding demands.

2.2 Hence this writ petition.

3. Learned counsel for the Respondents at the outset submits that the Petitioner has challenged the tax demands reflected against Assessment Years (AYs) 2012-13 and 2013-14, primarily on the ground that Tax Deducted at Source (TDS) had been deducted from his salary by his employer, Kingfisher Airlines Limited. It is submitted that the returns for the respective assessment years were processed under Section 143(1) of the Income-tax Act, 1961. However, the claimed TDS credit could not be allowed on account of mismatch in the TDS

particulars, resulting in outstanding demands of Rs. 8,25,183/- for AY 2012-13 and Rs. 9,26,423/- for AY 2013-14, inclusive of applicable interest. It is further submitted that demand communications were issued to the Petitioner on 31.12.2024 and 18.02.2025, but the outstanding amounts remained unpaid.

4. Learned counsel for the respondents further submitted that the writ petition is not maintainable in view of the statutory remedies available to the Petitioner under the Income-tax Act, including an appeal under Section 246A and rectification under Section 154. It is contended that the Petitioner had not availed the said remedies before approaching this Court and had also not established any exceptional circumstance warranting exercise of writ jurisdiction. With regard to the prayer for stay of recovery, it is submitted that the Petitioner could seek appropriate relief in accordance with the statutory mechanism governing stay of demand.

5. On the merits, learned counsel it is submitted that the Respondents dispute the Petitioner’s claim regarding the availability of TDS credit, particularly in the absence of corresponding TDS being reflected/deposited in the Government account by the deductor. It is submitted that the Petitioner had not placed sufficient documentary material establishing that the claimed TDS amounts were actually deducted from his salary and duly deposited by the employer with the Central Government. It is further submitted that, even assuming that such deduction had been made, the appropriate remedy available to the Petitioner was to approach the competent income-tax authorities through the statutory mechanisms prescribed under the Act.

6. In the aforesaid backdrop, we have heard the learned counsel for the parties and perused the case file.

7. Having given our thought, we feel that the instant writ petition be rather disposed of with liberty to the petitioner to pursue his representation dated 08.01.2025 (Annexure-3), on which no decision has been taken either way by the competent authority of the respondents.

8. We expect that the competent authority shall take up the matter and take a final view *qua* the issue of TDS involved herein and pass appropriate order in accordance with law as expeditiously as possible, but not later than three months from the instant order being uploaded on the website of this Court.

9. Needless to say, if the petitioner is aggrieved by the proposed order to be passed, he shall avail of the remedies available under the provisions of the Income-Tax Act which is a self-contained code.

10. Accordingly, the writ petition stands disposed of. All pending application(s) also stand disposed of.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

118/Aarzoo/Tushar