HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 12692/2025

Prashant Gupta S/o Shri Gopal Prasad Gupta, Aged About 50 Years, R/o 301, Anukampa Mansion, M.i. Road, Jaipur, Rajasthan- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi 2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005.

----Respondent

Connected With

D.B. Civil Writ Petition No. 12681/2025

Abhay Chordia S/o Shri Ashok Chordia, Aged About 43 Years, R/o 4459, Kgb Ka Rasta, Johari Bazar, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-4, Room No. 416, 4Th Floor, Jeevan Nidhi 2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan- 302005.

----Respondent

For Petitioner(s)	:	Mr. Kanishk Singhal for Mr. Gunjan Pathak
For Respondent(s)	:	Mr. Siddharth Bapna with Ms. Tanushka Saxena & Ms. Chinki Choudhary

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

Order

24/02/2026

1. Issue notice to the respondents.

2. Mr. Siddharth Bapna, learned counsel, accepts notice on behalf of the respondents.

3. Learned counsel for the petitioners submit that the similar controversy has already been considered and decided by the Co-ordinate Bench of this Court in the case 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 it has held:-

> "2. Learned counsel for the petitioners submits that the controversy involved in the present matters is under consideration before the Hon'ble Apex Court in Siddharth Totuka Vs. Assistant Commissioner of Income Tax Central Circle in SLP No. 31711/2025, in which the following order was passed on08.12.2025:
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> "1. Issue notice.
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> 2. Dasti service, in addition, is permitted.
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> 3. Tag with SLP(C) No. 33392 of 2025.
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> 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 petitioners 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 petitions as well. Learned counsel further fairly submits that the out-come of these petitions shall be governed by the outcome of the said SLP and, thus, subject to such outcome, the petitions may be disposed of while extending the aforesaid protection.

4. Learned counsel for the respondents fairly submits that the order passed by the Hon'ble Apex Court shall be duly followed. He further submits that in the event these petitions are 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 petitions 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 petitioners, 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 petitions.

7. The instant writ petitions are **disposed of** accordingly."

4. Learned counsel for the parties are at ad idem that the controversy raised in the present petitions is identical to the aforesaid cases and prays that the present petitions be also disposed of accordingly.

5. In that view of the matter, the present writ petition are disposed of in terms of order dated 27.01.2026 passed in the case

of **Pramod Jain** (supra). The observations/directions therein shall apply *mutatis mutandis* to the present case.

6. All pending applications also stand disposed of.

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

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