

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 18754/2025

Nand Kishore Jain S/o Late Shri Kapoorchand Jain, Aged About 85 Years, R/o D260, Devi Marg, Bani Park, 302016, Jaipur, Rajasthan.

-----Petitioner

Versus

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

-----Respondent

Connected With

D.B. Civil Writ Petition No. 11993/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 77 Years, R/o R-1, Tilak Marg, C-Scheme, Jaipur.

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

-----Respondent

D.B. Civil Writ Petition No. 11996/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 77 Years, R/o R-1, Tilak Marg, C-Scheme, Jaipur.

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

-----Respondent

D.B. Civil Writ Petition No. 12875/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13034/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13035/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur.

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13065/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13069/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur, Rajasthan.

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13075/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13076/2025

Vijay Kumar Mehta S/o Shri Hasti Chand Mehta, Aged About 66 Years, R/o B-33, Prabhu Marg, Tilak Nagar, Jaipur

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 19542/2025

Narendra Kumar Nigam S/o Kailash Narayan Nigam, Aged About 76 Years, R/o 704 Fountain Square, Near Jawahar Circle, Malviya Nagar, Jaipur 302017

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 19547/2025

Narendra Kumar Nigam S/o Kailash Narayan Nigam, Aged About 76 Years, R/o 704 Fountain Square, Near Jawahar Circle, Malviya Nagar, Jaipur 302017

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 19565/2025

Narendra Kumar Nigam S/o Kailash Narayan Nigam, Aged About 76 Years, R/o 704 Fountain Square, Near Jawahar Circle, Malviya Nagar, Jaipur 302017

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 11289/2025

Anil Bindrani Son Of Shri Arjun Das Bindrani, Aged About 47 Years, Resident Of J75, Ashok Chowk, Adarsh Nagar, Janta Colony, 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

D.B. Civil Writ Petition No. 11775/2025

Amit Kotawala, Prop. M/s. Authentic Stone Trading Co., 9, Jamna Lal Bajaj Marg, 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

D.B. Civil Writ Petition No. 11977/2025



Payal Bilala Daughter Of Shri Suresh Lohade, Aged About 50 Years, 5, Bilala Garden, Old Amer Road, Ramganj Bazar, 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

D.B. Civil Writ Petition No. 11979/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 77 Years, R/o R-1, Tilak Marg. C-Scheme, Jaipur

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

D.B. Civil Writ Petition No. 12005/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 77 Years, R/o R-1, Tilak Marg, C-Scheme, Jaipur

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

D.B. Civil Writ Petition No. 12006/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 77 Years, R/o R-1, Tilak Marg. C-Scheme, Jaipur

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

D.B. Civil Writ Petition No. 12009/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal,
Aged About 77 Years, R/o R-1, Tilak Marg. C-Scheme, Jaipur

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur,
Income Tax, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

-----Respondent

D.B. Civil Writ Petition No. 12015/2025

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal,
Aged About 77 Years, R/o R-1, Tilak Marg. C-Scheme, Jaipur

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur,
Income Tax, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

-----Respondent

D.B. Civil Writ Petition No. 12120/2025

Manoj Bahl Son Of Shri Surendra Kumar Bahl, Aged About 58
Years, Vision Gems Pvt. Ltd., F-129, Malviya Industrial Area,
Malviya Nagar, 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

D.B. Civil Writ Petition No. 12143/2025

Sudeep Bilala, Son Of Shri Surendra Kumar Bilala, Aged About
54 Years, 5, Bilala Garden, Old Amer Road, Ramganj Bazar,
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

D.B. Civil Writ Petition No. 12272/2025

Nirmal Kumar Surana Son Of Shri Manna Lal Surana, Aged About 76 Years, 376, Hanumanji Ka Rasta, Tripoliya Bazar, 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

D.B. Civil Writ Petition No. 12605/2025

Abhay Chordia S/o Shri Ashok Choridia, 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

D.B. Civil Writ Petition No. 12863/2025

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

D.B. Civil Writ Petition No. 12878/2025

Mahesh Kumar Khatoria Son Of Shri Ghanshyam Das Kahtoria, Aged About 47 Years, Sb 40 Ganesh Marg, Bapu Nagar, Gandhi Nagar, 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

D.B. Civil Writ Petition No. 13380/2025

Gopal Das Sonkia S/o Shri Bhagwan Das Khandelwal, Aged About 78 Years, 367, Sonkia Bhawan, Sms Highway, Opp. Tarkeshwar Mandir, Chaura Rasta, Jaipur 302002

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 13421/2025

Gordhan Das Maheshwari Son Of Shri Gopal Lal Maheshwari, Aged About 70 Years, 18, Bardiya Colony, Museum Road, Arjun Lal Sethi Nagar, Jaipur 302004

-----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

D.B. Civil Writ Petition No. 13586/2025

Ankur Electricals Llp, (Erstwhile Ankur Electricals Private Limited), A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Padam Chand Jain, S/o Kapoor Chand Jain, Aged About 64 Years, R/o A-24-25, Van Vihar Colony, Tonk Road, Jaipur, Rajasthan 302018

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan, 302005

-----Respondent

D.B. Civil Writ Petition No. 13604/2025

Ankur Electricals Llp, (Erstwhile Ankur Electricals Private

Limited), A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Padam Chand Jain, S/o Kapoor Chand Jain, Aged About 64 Years R/o A-24-25, Van Vihar Colony, Tonk Road, Jaipur, Rajasthan 302018

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan, 302005

-----Respondent

D.B. Civil Writ Petition No. 13611/2025

Ankur Electricals Llp, (Erstwhile Ankur Electricals Private Limited), A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Padam Chand Jain, S/o Kapoor Chand Jain, Aged About 64 Years, R/o A-24-25, Van Vihar Colony, Tonk Road, Jaipur, Rajasthan 302018

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan, 302005

-----Respondent

D.B. Civil Writ Petition No. 13614/2025

Ankur Electricals Llp, (Erstwhile Ankur Electricals Private Limited), A-27/13A Akshat House, Kanti Chandra Road, Bani Park, Jaipur 302016 Through Its Partner Padam Chand Jain, S/o Kapoor Chand Jain, Aged About 64 Years, R/o A-24-25, Van Vihar Colony, Tonk Road, Jaipur, Rajasthan 302018

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur, Rajasthan, 302005

-----Respondent

D.B. Civil Writ Petition No. 14108/2025

Nitin Dusad, S/o Bhagwan Das Ji Dusad, Aged About 48 Years, R/o 4300, Nathmal Ji Ka Chowk, Kgb Ka Rasta, Johri Bazar,



Jaipur-302002, Rajasthan.

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 19537/2025

Manoj Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About 58 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 19552/2025

Manoj Kumar Dhandia S/o, Late Shri Mehar Chand Dhandia, Aged About 58 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

-----Petitioner

Versus

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

-----Respondent

D.B. Civil Writ Petition No. 19558/2025

Manoj Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About 58 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

For Petitioner(s) : Mr. Prakul Khuranaan
Mr. Rajat Sharma.
Mr. Gunjan Pathak with
Mr. Kanishk Singhal.
Mr. Aditya Bohra.

For Respondent(s) : Mr. Siddharth Bapna with
Ms. Tanushka Saxena
Ms. Chinki Choudhary.

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 these writ petitions 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
dated 06.10.2025.

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 on 08.12.2025:

"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, these writ petitions stand 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