

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 15440/2025

Mahaveer Kumar Jain (Ay 2013-14) S/o Late Kalyan Mal Jain,
-----Petitioner

Versus

Deputy Commissioner Of Income Tax
-----Respondent

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

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU
Order

30/10/2025

1. Learned counsel for the petitioner relies upon ***Assistant CIT vs. Dhariya Construction Company*** reported in ***(2010) 328ITR 515*** to contend that valuation report of DVO cannot be formed sole basis for proceedings under Section 148 of the Income Tax Act, 1961.
2. Notice of motion.
3. Mr. Siddharth Bapna, learned counsel appearing on advance notice accepts notices on behalf of the respondents.
4. Put up on 13.11.2025 along with D.B. Civil Writ Petition No.15441/2025.
5. In the meantime, the assessing officer may proceed but shall not pass the final order unless proceedings are getting time barred.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ