

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 18763/2025

Maheshwari Associates

-----Petitioner

Versus

Assistant Commissioner of Income Tax, Circle-1

-----Respondent

Connected with

D.B. Civil Writ Petition No. 18766/2025

D.B. Civil Writ Petition No. 18942/2025

D.B. Civil Writ Petition No. 19739/2025

D.B. Civil Writ Petition No. 1380/2026

D.B. Civil Writ Petition No. 1821/2026

D.B. Civil Writ Petition No. 1943/2026

D.B. Civil Writ Petition No. 1946/2026

D.B. Civil Writ Petition No. 1947/2026

D.B. Civil Writ Petition No. 2055/2026

D.B. Civil Writ Petition No. 2169/2026

D.B. Civil Writ Petition No. 2344/2026

D.B. Civil Writ Petition No. 2970/2026

D.B. Civil Writ Petition No. 2809/2026

D.B. Civil Writ Petition No. 3083/2026

D.B. Civil Writ Petition No. 2829/2026

D.B. Civil Writ Petition No. 3446/2026

D.B. Civil Writ Petition No. 3453/2026

D.B. Civil Writ Petition No. 3455/2026

D.B. Civil Writ Petition No. 3464/2026

D.B. Civil Writ Petition No. 2254/2026

D.B. Civil Writ Petition No. 18778/2025

D.B. Civil Writ Petition No. 20720/2025

D.B. Civil Writ Petition No. 20722/2025

D.B. Civil Writ Petition No. 20838/2025

D.B. Civil Writ Petition No. 1604/2026

D.B. Civil Writ Petition No. 2190/2026

D.B. Civil Writ Petition No. 2281/2026

D.B. Civil Writ Petition No. 2330/2026
D.B. Civil Writ Petition No. 2358/2026
D.B. Civil Writ Petition No. 2372/2026
D.B. Civil Writ Petition No. 2373/2026
D.B. Civil Writ Petition No. 2528/2026
D.B. Civil Writ Petition No. 2232/2026
D.B. Civil Writ Petition No. 2537/2026
D.B. Civil Writ Petition No. 2539/2026
D.B. Civil Writ Petition No. 137/2026
D.B. Civil Writ Petition No. 2233/2026
D.B. Civil Writ Petition No. 2432/2026
D.B. Civil Writ Petition No. 2558/2026
D.B. Civil Writ Petition No. 2614/2026
D.B. Civil Writ Petition No. 2632/2026
D.B. Civil Writ Petition No. 2633/2026
D.B. Civil Writ Petition No. 2709/2026
D.B. Civil Writ Petition No. 2753/2026
D.B. Civil Writ Petition No. 2767/2026
D.B. Civil Writ Petition No. 2812/2026
D.B. Civil Writ Petition No. 2862/2026
D.B. Civil Writ Petition No. 2863/2026
D.B. Civil Writ Petition No. 18831/2025
D.B. Civil Writ Petition No. 946/2026
D.B. Civil Writ Petition No. 1526/2026
D.B. Civil Writ Petition No. 1558/2026
D.B. Civil Writ Petition No. 1608/2026
D.B. Civil Writ Petition No. 1629/2026
D.B. Civil Writ Petition No. 1873/2026
D.B. Civil Writ Petition No. 2234/2026
D.B. Civil Writ Petition No. 2290/2026
D.B. Civil Writ Petition No. 2336/2026
D.B. Civil Writ Petition No. 2337/2026
D.B. Civil Writ Petition No. 2349/2026
D.B. Civil Writ Petition No. 2365/2026
D.B. Civil Writ Petition No. 2370/2026

D.B. Civil Writ Petition No. 2454/2026
D.B. Civil Writ Petition No. 2525/2026
D.B. Civil Writ Petition No. 2550/2026
D.B. Civil Writ Petition No. 2561/2026
D.B. Civil Writ Petition No. 2639/2026
D.B. Civil Writ Petition No. 2683/2026
D.B. Civil Writ Petition No. 2686/2026
D.B. Civil Writ Petition No. 2721/2026
D.B. Civil Writ Petition No. 2730/2026
D.B. Civil Writ Petition No. 2758/2026
D.B. Civil Writ Petition No. 3357/2026
D.B. Civil Writ Petition No. 3364/2026
D.B. Civil Writ Petition No. 3417/2026
D.B. Civil Writ Petition No. 17724/2025
D.B. Civil Writ Petition No. 18920/2025
D.B. Civil Writ Petition No. 20676/2025

For Petitioner(s)	:	Mr. Siddharth Ranka with Ms. Satvika Jha, Ms. Apeksha Bapna & Mr. Rohan Chatter. Mr. Vedant Agarwal Mr. Priyesh Kasliwal Mr. Rajat Sharma with Mr. Saksham Pandey. Mr. Pankaj Ghiya with Mr. Mayank Vyas.
For Respondent(s)	:	Mr. Sandeep Pathak. Mr. Nitin Jain with Ms. Kriti Kalawatia. Mr. Siddharth Bapna with Mr. Sarvesh Jain & Ms. Tanushka Saxena. Mr. Khem Chand Sharma.

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

23/03/2026



[CW-18763/2025]

It is stated that the issue raised in these petitions is under consideration by the Hon'ble Apex Court.

Let these cases be listed on 27.04.2026.

Till then, interim order, if any, shall continue.

(SHUBHA MEHTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

Amit