

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. 18778/2025

Rajesh Nagori Son Of Shri Laxmi Narain Nagori

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Suresh Bajrang Lal Sawalka Son Of Late Bajrang Lal Sawalka,

-----Petitioner

Versus

Deputy Commissioner Of Income Tax,

-----Respondent

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

Suresh Bajrang Lal Sawalka Son Of Late Bajrang Lal Sawalka,

-----Petitioner

Versus

Deputy Commissioner Of Income Tax,

-----Respondent

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

Suresh Bajrang Lal Sawalka Son Of Bajrang Lal Sawalka

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1569/2026

Rajendra Kumar Bardiya, Son Of Shri Sagar Mal Bardiya

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1570/2026

Rajendra Kumar Bardiya, Son Of Shri Sagar Mal Bardiya



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-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Rajendra Kumar Bardiya, Son Of Shri Sagar Mal Bardiya

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Rajendra Kumar Bardiya, Son Of Shri Sagar Mal Bardiya

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2232/2026

Shree Brahmadev Realestate Llp

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Dileep Singh Shekhawat (2015-16) S/o Late Shri Rawat Singh Shekhawat

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2330/2026

Rajendra Kumar Bardiya Son Of Shri Sagar Mal Bardiya

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2358/2026

Madan Lal Vijay Son Of Nathu Lal Vijay

-----Petitioner

Versus

Deputy Commissioner Of Income Tax



[CW-18763/2025]

----Respondent

D.B. Civil Writ Petition No. 2372/2026

Madan Lal Vijay Son Of Nathu Lal Vijay

----Petitioner

Versus

Deputy Commissioner Of Income Tax

----Respondent

D.B. Civil Writ Petition No. 2373/2026

Madan Lal Vijay Son Of Nathu Lal Vijay

----Petitioner

Versus

Deputy Commissioner Of Income Tax

----Respondent

D.B. Civil Writ Petition No. 2528/2026

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

D.B. Civil Writ Petition No. 2537/2026

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

D.B. Civil Writ Petition No. 2539/2026

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal

----Petitioner

Versus

Assistant Commissioner Of Income Tax

----Respondent

D.B. Civil Writ Petition No. 2574/2026

Deepti Agrawal D/o Shri Mani Ram Dadu

----Petitioner

Versus

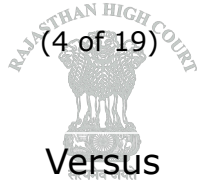
Assistant Commissioner Of Income Tax

----Respondent

D.B. Civil Writ Petition No. 2614/2026

Sunil Agrawal, S/o Shri Ghanshyam Agarwal

----Petitioner



Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2632/2026

Sunil Agrawal, S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2633/2026

Sunil Agrawal, S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2709/2026

Moti Chand Rawat S/o Shri Gopi Chand Rawat

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2753/2026

Moti Chand Rawat S/o Shri Gopi Chand Rawat

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2767/2026

Moti Chand Rawat, S/o Shri Gopi Chand Rawat

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

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

Sunil Tholia Son Of Late Shri Ghishi Lal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2812/2026



Sunil Tholia Son Of Late Shri Ghishi Lal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2862/2026

Sunil Agrawal S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2863/2026

Sunil Agrawal S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

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

Sunil Tholia Son Of Late Shri Ghishi Lal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3104/2026

Abha Jain W/o Shri Raj Kumar Jain

-----Petitioner

Versus

The Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3114/2026

Abha Jain W/o Shri Raj Kumar Jain

-----Petitioner

Versus

The Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 17724/2025

Naresh Kumar Agrawal S/o Shri Damodar Prasad Agrawal

-----Petitioner

Versus

Dgit (Inv.) Rajasthan, Income Tax Department



[CW-18763/2025]

-----Respondent

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

Maheshwari Associates Having Its Address At Partanion Ka
Mandir, Partanion Ka Rasta

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 18831/2025

Naresh Kumar Agrawal S/o Shri Damodar Prasad Agrawal

-----Petitioner

Versus

Dgit (Inv.) Rajasthan

-----Respondent

D.B. Civil Writ Petition No. 18920/2025

Naresh Kumar Agrawal S/o Shri Damodar Prasad Agrawal

-----Petitioner

Versus

Dgit (Inv.) Rajasthan, Income-Tax Department,

-----Respondent

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

Maheshwari Associates

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1

-----Respondent

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

Maheshwari Associates

-----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle - 1

-----Respondent

D.B. Civil Writ Petition No. 19934/2025

Ronak Bhandari S/o Sh. Ramesh Chand Bhandari

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 20161/2025

Anil Singhvi S/o Narpal Chand Singhvi



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-----Petitioner

Versus

Dgit (Inv.) Rajasthan

-----Respondent

D.B. Civil Writ Petition No. 20676/2025

Naresh Kumar Agrawal S/o Shri Damodar Prasad Agrawal

-----Petitioner

Versus

Dgit (Inv.) Rajasthan, Income-Tax Department

-----Respondent

D.B. Civil Writ Petition No. 137/2026

Shree Fats And Protiens Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

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

Anil Tambi S/o Ganga Ballabh Tambi

-----Petitioner

Versus

Union Of India

-----Respondent

D.B. Civil Writ Petition No. 1499/2026

Akshat Apartments Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1526/2026

Sudeep Soni, Son Of Shri Sumer Chand Soni

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1558/2026

Sudeep Soni, Son Of Shri Sumer Chand Soni

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent



D.B. Civil Writ Petition No. 1567/2026

Sudeep Soni, Son Of Shri Sumer Chand Soni

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1608/2026

Sudeep Soni, Son Of Shri Sumer Chand Soni

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1629/2026

Rajendra Kumar Bardiya, Son Of Shri Sagar Mal Bardiya

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Anil Tambi S/o Ganga Ballabh Tambi

-----Petitioner

Versus

Union Of India

-----Respondent

D.B. Civil Writ Petition No. 1873/2026

Rajendra Kumar Bardiya Son Of Shri Sagar Mal Bardiya

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Arl Infratech Limited

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

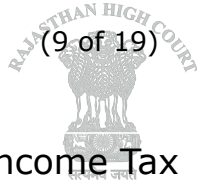
-----Respondent

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

Arl Infratech Limited

-----Petitioner

Versus



Deputy Commissioner Of Income Tax

-----Respondent

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

Arl Infratech Limited

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Shri Shyam Kripa Steel Private Limited

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 2114/2026

Harjesh Naraniya, S/o Shri Chanda Lal Naraniya

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2116/2026

Harjesh Naraniya, S/o Shri Chanda Lal Naraniya

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2138/2026

Harjesh Naraniya S/o Shri Chanda Lal Naraniya

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2141/2026

Harjesh Naraniya S/o Shri Chanda Lal Naraniya

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2150/2026

Harjesh Naraniya S/o Shri Chanda Lal Naraniya



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-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

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

Princess Infra And Development Llp

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2179/2026

Akshat Apartments Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2233/2026

Vinod Kumar Goyal S/o Shri Mani Shankar Goyal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2234/2026

Shivshakti Developers

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2245/2026

Akshat Apartments Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

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

Sudeep Soni, Son Of Shri Sumer Chand Soni

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent



D.B. Civil Writ Petition No. 2290/2026
Manglam Home Construction Company Llp
-----Petitioner

Versus
Deputy Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 2336/2026
Nand Kishore Gupta, Son Of Shri Rood Mal Gupta
-----Petitioner

Versus
Deputy Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 2337/2026
Madan Lal Vijay Son Of Nathu Lal Vijay
-----Petitioner

Versus
Deputy Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 2340/2026
Sanjeev Kumar Jain S/o Shri Naveen Chand Jain
-----Petitioner

Versus
Deputy Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 2344/2026
Sagar Naraniya Son Of Shri Harjesh Naraniya
-----Petitioner

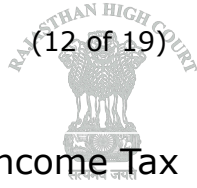
Versus
Deputy Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 2349/2026
Raj Agarwal Son Of Shri Manohar Lal Agarwal
-----Petitioner

Versus
Deputy Commissioner Of Income Tax
-----Respondent

D.B. Civil Writ Petition No. 2365/2026
Madan Lal Vijay Son Of Nathu Lal Vijay
-----Petitioner

Versus



Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2369/2026

Hari Ram Godara S/o Shri Mula Ram Godara

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2370/2026

Sudeep Soni Son Of Shri Sumer Chand Soni

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2405/2026

Hari Ram Godara S/o Shri Mula Ram Godara

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2419/2026

Hari Ram Godara S/o Shri Mula Ram Godara

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2432/2026

Rambabu Agarwal S/o Shri Madan Lal Agarwal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2434/2026

Shri Khatu Shyam Real Estate Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2436/2026

Shri Khatu Shyam Real Estate Private Limited



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-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2454/2026

Anju Meena (Ay 2018-19) W/o Sh. Ramawtar Meena

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 2525/2026

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2550/2026

Madan Lal Vijay Son Of Nathu Lal Vijay

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2558/2026

Anju Meena (Ay 2020-21) W/o Sh. Ramawtar Meena

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 2561/2026

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2571/2026

Deepthi Agrawal D/o Shri Mani Ram Dadu

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent



D.B. Civil Writ Petition No. 2639/2026

Sunil Agrawal S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2652/2026

Deepti Agrawal, D/o Shri Mani Ram Dadu

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2683/2026

Deepti Agrawal, D/o Shri Mani Ram Dadu

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2686/2026

Sunil Agrawal, S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2721/2026

Sunil Agrawal, S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2730/2026

Sunil Agrawal S/o Shri Ghanshyam Agarwal

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

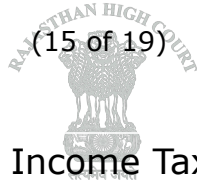
-----Respondent

D.B. Civil Writ Petition No. 2758/2026

Olive Builders

-----Petitioner

Versus



Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2775/2026

Manglam Build-Developers Limited

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2813/2026

Rameshwar Lal Choudhary S/o Shri Tulsi Ram Choudhary

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Sunil Tholia Son Of Late Shri Ghishi Lal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2830/2026

Rameshwar Lal Choudhary S/o Shri Tulsi Ram Choudhary

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2833/2026

Rameshwar Lal Choudhary S/o Shri Tulsi Ram Choudhary

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2918/2026

Rameshwar Lal Choudhary S/o Shri Tulsi Ram Choudhary

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2969/2026

K.I. Tambi And Co



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-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Sunil Tholia Son Of Late Shri Ghishi Lal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2985/2026

Hari Ram Godara S/o Shri Mula Ram Godara

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 2992/2026

K.I. Tambi And Co

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3000/2026

K.I. Tambi And Co

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3032/2026

K.I. Tambi And Co

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3072/2026

Shri Khatu Shyam Real Estate Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent



D.B. Civil Writ Petition No. 3075/2026

K.I. Tambi And Co

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3101/2026

Abha Jain W/o Shri Raj Kumar Jain

-----Petitioner

Versus

The Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3357/2026

Ashish Sharma Son Of Shri Rajendra Kumar Sharma

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3364/2026

Sanjay Goyal, Son Of Late Shri Om Prakash Goyal

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 3417/2026

Ashish Sharma, Son Of Shri Rajendra Kumar Sharma

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

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

Vinayak Gems Private Limited

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

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

Sanjay Kumar Jain Son Of Shri Mahveer Kumar Agarwal

-----Petitioner

Versus



Income Tax Officer

-----Respondent

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

Sanjay Kumar Jain Son Of Shri Mahveer Kumar Agarwal

-----Petitioner

Versus

Income Tax Officer

-----Respondent

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

Sanjay Kumar Jain Son Of Shri Mahveer Kumar Agarwal

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 3537/2026

K.I. Tambi And Co

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 5752/2026

Atika Jain W/o Pawan Jain

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 5813/2026

Ng Sp Venture

-----Petitioner

Versus

Deputy Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 6330/2026

Nandbhanwar Singh Rathore Son Of Shri Ishwar Singh Rathore

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

For Petitioner(s) : Mr. Prakul Khurana with
Mr. Rajat Sharma and

Mr. Shubendra Singh
Mr. Saksham Pandey
Mr. Mahendra Gargieya with
Mr. Raunak Maheshwari
Mr. Devang Garieya
Mr. Siddharth Ranka
Mr. PK Kasliwal
Mr. Prateek Kedawat
Mr. Pankaj Ghiya
Mr. Mayank Vyas

For Respondent(s) : Mr. Shantanu Sharma with
Mr. Parth Vashishta
Ms. Shefali Sharma for
Mr. Sandeep Pathak
Mr. Nitin Jain with
Ms. Kriti Kalawatia
Mr. Vaibhav Pareek
Mr. Siddharth Bapna with
Mr. Rahul Kumar
Ms. Tanushka Saxena
Mr. Sarvesh Jain

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

HON'BLE MR. JUSTICE BIPIN GUPTA

Order

05/05/2026

1. In view of the judgment passed by the Hon'ble Apex Court in SLP (C). Diary No(s). 2196/2026, titled as **Income Tax Officer, Ward 2(1), Chandigarh & Ors. Vs. Tej Partap Singh** decided on 10.04.2026 and stated to have been uploaded on 28.04.2026, we give four weeks' time, as directed by the Hon'ble Apex Court, to the respective petitioners in each of the writ petitions listed before us to amend their petitions on or before 25.05.2026, if they so choose to.

2. List these cases on 27.05.2026.

3. Interim Order, if any, shall continue till next date of hearing.

(BIPIN GUPTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ