



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

S.B. Civil Writ Petition No. 13297/2021

Bpip Infra Private Limited, Having Address At 13, Shyam Nagar,
Bainad Road, Jhotwara, Jaipur In The State Of Rajasthan-
302012 Through Its Authorized Signatory Rakesh Kumar.

----Petitioner

Versus

Income Tax Officer, Ward 4(1), Jaipur Having Its Address At
New Central Revenue Building, Bhagwan Das Road, C-Schme,
Jaipur-302005.

----Respondent

Connected with

S.B. Civil Writ Petition No. 10985/2021

Mr. Rachit Jain S/o Shri Suresh Jain, Aged About 39 Years, R/
o Fe-10, Malviya Industrial Area, Jaipur, Rajasthan 302017,
India

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle- 6, N C R
Building, Statue Circle Jaipur, Rajasthan, 302005

----Respondent

S.B. Civil Writ Petition No. 13129/2021

Sultana Begum W/o Late Shri Sheikh Abdul Rasheed, R/o.
13/57, Barkati Mension, Kagzi Colony, Sanganer, Jaipur,
Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Secretary, Department Of
Revenue, Ministry Of Finance, Government Of India,
North Block, Central Secretariat, New Delhi 110001.
2. Assistant Commissioner Of Income Tax, Circle 7, Jaipur
Having Its Address At Siddhanath Bhawan, Lal Kothi,
Jaipur

----Respondents

S.B. Civil Writ Petition No. 13536/2021





Uma Bordia, D/o Shri Ganeshmal Chindalia, Aged About 71 Years, R/o 1186, Churukon Ka Rasta, choura Rasta, Jaipur-302002, Rajasthan.

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(2), Income Tax Department, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13543/2021

Vk Bordia And Sons Huf, 104 Shri Gopal Nagar, Gopalpura Bye-Pass, Jaipur 302018, Rajasthan Through Its Karta Vimal Kumar Bordia S/o Late Basanti Lal Bordia, Aged Abput 75 Years, R/o 104, Shri Gopal Nagar, Gopalpura Bye-Pass, Jaipur 302018, Rajasthan.

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 6(2), Income Tax Department, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13548/2021

Narendra Kumar Nigam S/o Kailash Narayan Nigam, Aged About 72 Years, R/o 704, Fountain Square, Near Jawahar Circle, Malviya Nagar, Jaipur- 302017, Rajasthan

----Petitioner

Versus

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

----Respondent

S.B. Civil Writ Petition No. 13549/2021

Narendra Kumar Nigam S/o Kailash Narayan Nigam, Aged About 72 Years, R/o 704, Fountain Square, Near Jawahar



Circle, Malviya Nagar, Jaipur-302017, Rajasthan.

----Petitioner

Versus

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

----Respondent

S.B. Civil Writ Petition No. 12682/2021



Rajesh Motors Rajasthan Private Limited, A-83, Mewar Industrial Area, Road No. 1 Madri Udaipur 313701 Through Its Director Chintamani Hirachand Shah S/o Hirachand Shah, Aged About 72 Years, R/o 7-B Devi Compound, Dhuleshwar Garden, C-Scheme Jaipur 30201

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Income Tax, Circle-1, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13025/2021

Jamia Arabia Baraktula, Village Khirwa, Tehsil- Laxmangarh, Sikar, Rajasthan 332311 Through Its Authorised Representative Hasan Mahmood Qasami, Secretary S/o Majid Khan Qasami Aged About 58 Years, Resident Of Kheerwa Sikar, Kheerwa, Rajasthan- 332316.

----Petitioner

Versus

Income Tax Officer, Ward 1, Sikar, Rajasthan.

----Respondent

S.B. Civil Writ Petition No. 8280/2021

Shree Fats And Proteins Pvt. Ltd., Having Its Address At Margarh, Mangarh, Khokhwala, Bassi 303301, Jaipur (Raj.) Through Its Director Rajkumar Agarwal S/O Mahaveer Prasad Aged About 71 Years R/o D-38, Bapu Nagar, Lal Kothi, Jaipur 302015

----Petitioner



Versus

1. Assistant Commissioner Of Income Tax, Circle 7, Jaipur, Income Tax, Sidhanth Bhawan, Jaipur, Jyoti Nagar Scheme, Behind New Vidhan Sabha, Janpath Jaipur 302015
2. Union Of India, Through The Secretary, Ministry Of Finance, Government Of India, North Block, New Delhi - 110 001

----Respondents

Connected With

S.B. Civil Writ Petition No. 7805/2021

Uma Devi Gupta W/o Sh. Babu Lal Gupta, Aged About 86 Years, R/o- Opp. Laxmi Narayan Mandir, Ajmer Road, Madanganj, Kishangarh, Ajmer-305801 (Raj.)

----Petitioner

Versus

Income Tax Officer, Ward-1, Kishangarh, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 9265/2021

Alok Kumar Jain S/o Shri S.n. Jain, Aged About 63 Years, Currently Residing At 504, Pearl Pleasure, B-134, Rajendra Marg, Jaipur 302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle -6, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 9441/2021

Suresh Kumar Kedia S/o Prahlad Rai Kedia, Aged About 62 Years, R/o 424, Nemi Sagar Colony, Vaishali Nagar, Jaipur-302020, Rajasthan.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle - 1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.



----Respondent

S.B. Civil Writ Petition No. 9800/2021

Geeta Agarwal W/o Shri Nav Ratan Agarwal, Aged About 65 Years, Resident Of B-215, Laxminarayanpuri, Surajpole Gate, Jaipur-302003.

----Petitioner

Versus

1. Joint Commissioner Of Income Tax, Range-4, Jaipur, New Central Revenue Building, Janpath, Jaipur-302005
2. Income Tax Officer, Ito Ward 5(2), Jaipur, New Central Revenue Building, Janpath, Jaipur-302005.

----Respondents

S.B. Civil Writ Petition No. 9803/2021

Nav Ratan Agrawal S/o Shri Radhey Shyam Agrawal, Aged About 67 Years, Resident Of B-215, Laxminarayanpuri, Surajpole Gate, Jaipur-302003.

----Petitioner

Versus

1. Joint Commissioner Of Income Tax, Range-1, Jaipur, New Central Revenue Building, Janpath, Jaipur-302005
2. Income Tax Officer, Ito Ward 1(3), Jaipur, New Central Revenue Building, Janpath, Jaipur-302005.

----Respondents

S.B. Civil Writ Petition No. 9826/2021

Kaushalya Devi W/o Late Prabhu Lal Bansal, Aged About 95 Years, Subhash Bazar, Tonk- 304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan - 304001.
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur - 302005.

----Respondents

S.B. Civil Writ Petition No. 9975/2021

Shri Om Prakash Morwal Son Of Shri Ram Kumar Morwal, Having His Address Vidharathi Bhawan, Modi Road, Jhunjhunu 333001



----Petitioner

Versus

Income Tax Officer, Ward 1, Jhunjhunu Having Its Address At Behind Collectorate, Mandawa Road, Jhunjhunu-333001

----Respondent

S.B. Civil Writ Petition No. 10256/2021

Amrit Lal Maheshwari S/o Late Shri Radha Krishan Maheshwari, Aged About 76 Years, R/o A-29 Nulite Colony, Tonk Road, Jaipur, Jaipur 302018

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle 1, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 10807/2021

Lalit Kumar Naredi Son Of Late Shri Durga Prasad Naredi, Aged About 61 Years, Having Its Address At A-117, Manish Marg, Gandhi Path, Nemi Nagar, Jaipur In The State Of Rajasthan-302021.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 10821/2021

Smt. Manju Kaushik W/o. Dr. V.k. Kaushik, Aged About 67 Years, (Senior Citizen) Having Her Address C-30, Bhagwan Das Road, C-Scheme, Jaipur In The State Of Rajasthan-302001

----Petitioner

Versus

Income Tax Officer, Ward 6(2) Jaipur, Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 11424/2021

Ridhi Share Brokers Private Limited, A-40A, Bajaj Nagar,





Opposite Gandhi Nagar Railway Station Jaipur 302015,
Rajasthan Through Its Authorised Representative Budhi Prakash
Sharma S/o Harsh Narayan Sharma, Aged About 75 Years, R/o
A-29 Nulite Colony, Tonk Road, Jaipur, 302018

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Income
Tax, Circle-6, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11428/2021

Sunita Sharma D/o Hari Narain Goswami, Aged About 72 Years,
R/o 20-21, Bajaj Nagar Enclave, Jaipur - 302015

----Petitioner

Versus

Income Tax Officer, Ward 6 (3), Income Tax, New Central
Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 12046/2021

Hem Chand Jain, S/o Sh. Inder Chand Jain, Aged About 63
Years, R/o - 201, Jaipur Tower, M.i. Road, Jaipur-302001,
Rajasthan, India.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle 1, Jaipur, New
Central Revenue Building, Bhagwan Das Road, C - Scheme,
Jaipur.

----Respondent

S.B. Civil Writ Petition No. 12078/2021

Kailash Kumar Agarwal S/o Shri Ram Ballabh Agarwal, Having
His Address H-23, Chiranjani Marg, C-Scheme, Jaipur In The
State Of Rajasthan 302001

----Petitioner

Versus

Income Tax Officer, Ward 6(2) Jaipur Having His Address At New
Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur
302005.



----Respondent

S.B. Civil Writ Petition No. 12081/2021

Prem Devi Agarwal W/o Shri Kailash Chand Agarwal, Aged About 63 Years, Resident Of Vpo Ganwari, Tehsil Neem Ka Thana, Sikar, Rajasthan - 332705

----Petitioner

Versus

1. Income Tax Officer, Ward Neem Ka Thana, Near Santoshi Mata Mandir, Chhawani Road, Khetri Mode, Godawas Road, Neem Ka Thana, Rajasthan - 332713
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12102/2021

Kailash Chand Agarwal S/o Late Shri Ghisa Lal Agarwal, Aged About 69 Years, Resident Of G-6 And 7, Mangal Bhawan, Path No. 6, Vijay Bari, Sikar Road, Jaipur, Rajasthan - 302013

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Circle-4, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12103/2021

Sitaram Agarwal S/o Late Shri Ghisa Lal Agarwal, Aged About 62 Years, Resident Of 2/246, Vidhyadhar Nagar, Jaipur, Rajasthan - 302013

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Circle-4, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents



S.B. Civil Writ Petition No. 12134/2021

Rajeev Bansal, Aged About 60 Years, R/o 05, Chota Thakta Tonk-304001.

-----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk Rajasthan-304001
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-302005

-----Respondents

S.B. Civil Writ Petition No. 12521/2021

Ganesh Kumar Agarwal S/o Shri Mohan Lal Modi, Aged About 74 Years, R/o A-117, Janta Colony, Jaipur, Rajasthan 302004, India.

-----Petitioner

Versus

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

-----Respondent

S.B. Civil Writ Petition No. 12987/2021

Vishnu Mohan Garg Huf, Through Its Karta Mr. Vishnu Mohan Garg S/o Ram Swaroop Sanghi, Aged 66 Years, C/o Janta Medicos, Neem Ka Thana, Sikar, Rajasthan-332713.

-----Petitioner

Versus

1. Income Tax Officer, Ward Neem Ka Thana, Near Santoshi Mata Mandir, Chhawani Road, Khetri Mode, Godawas Road, Neem Ka Thana, Rajasthan- 332705.
2. Union Of India, Through Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)- 110001.

-----Respondents

S.B. Civil Writ Petition No. 13288/2021

Pushpa Agarwal W/o Late Shri Rajendra Prasad Agarwal, Aged About 76 Years, Resident Of 54, Keshav Nagar, Gopalpura Bypass, Jaipur, Rajasthan - 302018

-----Petitioner



Versus

1. Assistant Commissioner Of Income Tax, Circle-6, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Through Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 7707/2021

Mukesh Misra , S/o Shri Bhagwan Misra, Aged About 51 Years, Resident Of Plot No. 3827, Dhanraj Mahal, Msb Ka Rasta, Johari Bazaar, Jaipur.

----Petitioner

Versus

Income-Tax Officer Ward 1(1), New Central Revenue Building, Janpath, Jaipur.

2. Central Board Of Direct Taxes, Government Of India, Through Its Chairman,, North Block, Central Secretariat, New Delhi 110 001.
3. Union Of India, Through Secretary, Department Of Revenue, Ministry Of Finance, Government Of India, North Block, Central Secretariat, New Delhi 110 001.

----Respondents

S.B. Civil Writ Petition No. 7769/2021

C R Kothari And Sons Stock Broking Private Limited, Having Its Registered Office At 12, Lrcm Officers Colony, Mehta Cottage, 119/505, Darshan Purva Kalpi Road, Kanpur 208012 Uttar Pradesh, Th. Its Authorised Signatory Hemant Kothari S/o Late Shri Chainraj Kothari, Aged About 61 Years, R/o 4-Ya-7, Jawahar Nagar, Monilek Hospital Marg, Jaipur-302004 (Raj.)

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7770/2021

Robust Finvest Private Limited, Having Its Registered Office At Kothari House, A-495/a, Panchsheel Nagar, A Block Makarwali Road Ajmer Th. Its Authorised Signatory Hemant Kothari S/o Late Shri Chainraj Kothari, Aged About 61 Years, R/o 4-Ya-7,



Jawahar Nagar, Monilek Hospital Marg, Jaipur-302004 (Raj.)

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7771/2021

Chartered Gold Financial Services Private Limited, Having Its Registered Office At Kothari House, A-495/a, Panchsheel Nagar, A Block, Makarwali Road, Ajmer, Th. Its Authorised Singnatory Pradeep Kothari S/o Late Shri Chainraj Kothari Aged About 62 Years, R/o 1403, Amarnath Towers, Off Yari Road, Versova, Andheri West, Mumbai-400061.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7772/2021

C R Kothari And Sons Commodities Private Limited, Having Its Registered Office At Kothari House, A-495/a, Panchsheel Nagar, A Block, Makarwali Road, Ajmer 305006, Rajasthan Through Its Authorised Signatory Priti Kothari W/o Mr. Alok Kothari, R/o 1403, Amarnath Towers, Off. Yari Road, Versova, Andheri (West), Mumbai-400061.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7776/2021

Robust Finvest Private Limited, Having Its Registered Office At Kothari House, A-495/a, Panchsheel Nagar, A Block Makarwali Road, Ajmer Through Its Director Hemant Kothari S/o Late Shri Chainraj Kothari, Aged About 61 Years, R/o 4-Ya-7, Jawahar Nagar, Monilek Hospital Marg, Jaipur-302004 (Raj.)

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent



S.B. Civil Writ Petition No. 7777/2021

Robust Finvest Private Limited, Having Its Registered Office At Kothari House, A-495/a, Panchsheel Nagar, A Block Makarwali Road, Ajmer Through Its Director Hemant Kothari S/o Late Shri Chainraj Kothari, Aged About 61 Years, R/o 4-Ya-7, Jawahar Nagar, Monilek Hospital Marg, Jaipur-302004 (Raj.)

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7780/2021

C R Kothari And Sons Commodities Private Limited, Having Its Registered Office At Kothari House, A-495/a, Panchsheel Nagar, A Block, Makarwali Road, Ajmer 305006, Rajasthan Th. Its Authorized Signatory Priti Kothari W/o Mr. Alok Kothari, R/o 1403, Amarnath Towers, Off. Yari Road, Versova, Andheri (West), Mumbai-400061.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7781/2021

C R Kothari And Sons Stock Broking Private Limited, Having Its Registered Office At 12, Lrcm Officers Colony, Mehta Cottage, 119/505, Darshan Purva Kalpi Road, Kanpur 208012 Uttar Pradesh, Through Its Authorized Signatory Hemant Kothari S/o Late Shri Chainraj Kothari, Aged About 61 Years, R/o 4-Ya-7, Jawahar Nagar, Monilek Hospital Marg, Jaipur-302004 (Raj.)

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-2, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7807/2021

Rajendra Gupta (Huf), Representative Through Karta Shri Rajendra Gupta S/o Sh. Babu Lal Gupta, Aged About 56 Years, R/o- Opp. Laxmi Narayan Mandir, Ajmer Road, Madanganj, Kishangarh, Ajmer-305801 (Raj.)

----Petitioner



Versus

Income Tax Officer, Ward-1, Kishangarh, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7809/2021

Sourabh Gupta S/o Sh. Dharmendra Gupta, Aged About 25 Years, R/o- 202, Near Gas Company, Opp. Laxmi Narayan Temple, Madanganj, Ajmer Road, Kishangarh- 305801, District-Ajmer (Raj.)

----Petitioner

Versus

Income Tax Officer, Ward-1, Kishangarh, Ajmer.

----Respondent

S.B. Civil Writ Petition No. 7973/2021

Shri Girraj Industries, Having Its Address At B-5, Shiv Marg, Bani Park, Jaipur 302016 (Since Dissolved) Through Its Ex-Partner Shri Dwarka Das Somani Having His Address At B-5, Somani Bhawan, Shiv Marg, Bani Park, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle 4, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Dass Road, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 8277/2021

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal, Aged About 74 Years, R/o R-1, Tilak Marg. C-Scheme, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005
2. Union Of India, Through The Secretary, Ministry Of Finance, Government Of India, North Block, New Delhi - 110 001

----Respondents

S.B. Civil Writ Petition No. 8278/2021

Shyam Sunder Khandelwal S/o Late Damodar Lal Khandelwal,



Aged About 74 Years, R/o R-1, Tilak Marg. C-Scheme, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 4 Jaipur, Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005
2. Union Of India, Through The Secretary, Ministry Of Finance, Government Of India, North Block, New Delhi - 110 001

----Respondents

S.B. Civil Writ Petition No. 8344/2021

Ashok Kumar Adlakhia Son Of Shri Shyam Lal Adlakhia, Aged About 42 Years, Prop. M/s Shri Anand Associates Having His Address At 4, Railway Society, Mala Road, Kota 324001

----Petitioner

Versus

Income Tax Officer, Ward 2(1), Kota Having Its Address At Central Revenue Building, Dainik Navjyoti Building, Rawat Bhata Road, Kota 324009

----Respondent

S.B. Civil Writ Petition No. 8345/2021

Hajari Lal Sharma Huf, Through Its Karta Hajari Lal Sharma, Having Address At Plot No. 3, Baldev Nagar Jhohhariyo Ki Dhani Village Machara Tehsil Amer, Jaipur- 302013.

----Petitioner

Versus

Income Tax Officer, Ward 7(2), Jaipur Having Its Address At C-95, Baba Siddhnath Bhawan, Lal Kothi, Jaipur-302005.

----Respondent

S.B. Civil Writ Petition No. 8349/2021

Kaushalya Sharma Wife Of Shri Roshan Lal Sharma, Aged About 47 Years, Residing At 2, Baldev Nagar, Jhonjhariyo Ki Dhani, Village Machara, Amer, Jaipur

----Petitioner

Versus

Income Tax Officer, Ward 7(2), Jaipur, Having Its Address At C-95, Baba Siddhanath Bhawan, Lal Kothi, Jaipur 302005



----Respondent

S.B. Civil Writ Petition No. 8354/2021

Ashok Kumar Adlakha Son Of Shri Shyam Lal Adlakha, Prop. M/s
Shri Anand Associates Having His Address At 4, Railway Society,
Mala Road, Kota 324001

----Petitioner

Versus

Income Tax Officer, Ward 2(1), Kota Having Its Address At
Central Revenue Building, Dainik Navjyoti Building, Rawat Bhata
Road, Kota 324009

----Respondent

S.B. Civil Writ Petition No. 8609/2021

G.b. Associates, Having Its Address At 370-371, Chaura Rasta,
Jaipur 302001 Through Its Partner And Authored Signatory Shri
Prashant Tibrewala Son Of Shri Girdhar Lal Tibrewala

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle 2, Jaipur,
Having Its Address At Room No. 410, 4Th Floor, Jeevan Nidhi-2,
Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 8610/2021

Balbir Singh S/o Shri Jai Singh Choudhary, Aged About 51 Years,
Currently Residing At A-88, Near Bsnl Exchange, Tehsil Behror,
Alwar In The State Of Rajasthan.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Alwar Having
Its Address At Cr Building, Moti Doongri Road, Alwar- 301001.

----Respondent

S.B. Civil Writ Petition No. 8611/2021

Lawat Jewellers Private Limited, Having Its Address At 63,
Govind Ram Building, Ist Floor, Mi Road, Jaipur 302001 Also
Having Branch Address At 2763/5, Chatta Pratap Singh, Dariba
Kalan, Chandni Chowk, New Delhi Through Its Authorized
Signatory Shri Suresh Kumar Soni Son Of Shri Bal Kishan Soni.

----Petitioner



Versus

Assistnat Commissioner Of Income Tax, Circle-1, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, Jaipur 302005.

----Respondent

S.B. Civil Writ Petition No. 8613/2021

Girdhar Jewellers Private Limited, Having Its Address At First
Floor, Northern Part, C-114, Lal Kothi Scheme, Jaipur 302015
Through Its Director And Authored Signatory Shri Prashant
Tibrewala Son Of Shri Girdhar Lal Tibrewala

----Petitioner

Versus

Income Tax Officer, Ward 1(3), Jaipur, Having Its Address At New
Central Revenue Building, Statue Circle, Bhagwan Das Road,
Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 8615/2021

Mohammad Asif Son Of Shri Haji Mohammad Bashir, Aged About
44 Years, Having His Address At 21154, Nala Nilgaran, Chokri
Ram Chandra Ji, Jaipur-302002

----Petitioner

Versus

Income Tax Officer, Ward 5(2), Jaipur Having Its Address At New
Central Revenue Building, Near Statue Circle, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 8618/2021

Prem Bai W/o Balbir Singh, Aged About 50 Years, Currently
Residing At A-88, Near Bsnl Exchange, Tehsil Behror, Alwar In
The State Of Rajasthan.

----Petitioner

Versus

Income Tax Officer, Ward-Behror Having Its Address At Income
Tax Building, Riico Industrial Area, Behror, Alwar-301701.

----Respondent

S.B. Civil Writ Petition No. 8620/2021

Lawat Jewellers Private Limited, Having Its Address At 63,
Govind Ram Building, Ist Floor, Mi Road, Jaipur 302001 Also



Having Branch Address At 2763/5, Chatta Pratap Singh, Dariba Kalan, Chandni Chowk, New Delhi Through Its Authorized Signatory Shri Suresh Kumar Soni Son Of Shri Bal Kishan Soni.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, Jaipur 302005.

----Respondent

S.B. Civil Writ Petition No. 8621/2021

Lawat Jewellers Private Limited, Having Its Address At 63, Govind Ram Building, Ist Floor, Mi Road, Jaipur 302001 Also Having Branch Address At 2763/5, Chatta Pratap Singh, Dariba Kalan, Chandni Chowk, New Delhi Through Its Authorized Signatory Shri Suresh Kumar Soni Son Of Shri Bal Kishan Soni.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, Jaipur 302005.

----Respondent

S.B. Civil Writ Petition No. 9115/2021

St. Wilfred Educational Society, Through Authorised Signatory Keshav Gupta, Sector 10, Meera Marg, Mansarovar, Jaipur 302020

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-03, New Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9130/2021

Integral Urban Cooperative Bank, Nand Bhawan, Opposite Esi Hospital, Ajmer Road, Sodala, Jaipur 302006 Through Authorised Signatory Ganesh Narayan Gupta, S/o Shri Ram Swaroop Gupta, Aged 58 Years.

----Petitioner

Versus

Assistant Commissioner Of Income-Tax, Central Circle-03, New



Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9148/2021

Integral Urban Cooperative Bank, Nand Bhawan, Opposite Esi Hospital, Ajmer Road, Sodala, Jaipur 302006 Through Authorised Signatory, Ganesh Narayan Gupta

----Petitioner

Versus

Assistant Commissioner Of Income-Tax, Central Circle-03, New Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9157/2021

Kamlesh Kumar S/o Late Shri Jagan Prasad, Aged About 70 Years, Presently Resident Of D-12/43, Exclusive Floors- Phase V, Df, Gurugram, Haryana- 122002.

----Petitioner

Versus

Income- Tax Officer, Ward 5 (1), New Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9159/2021

Integral Urban Cooperative Bank, Nand Bhawan, Opposite Esi Hospital, Ajmer Road, Sodala, Jaipur 302006 Through Authorised Signatory Ganesh Narayan Gupta.

----Petitioner

Versus

Assistant Commissioner Of Income- Tax, Central Circle-03, New Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9183/2021

Deepak Johari S/o Late Shri Mahendra Kumar Johari, Aged About 41 Years, Resident Of 1778, J.b. House, Amer Road, Jaipur, Rajasthan- 302002.

----Petitioner

Versus

Income Tax Officer, Ward 5(1), New Central Revenue Building, Janpath, Jaipur.



----Respondent

S.B. Civil Writ Petition No. 9184/2021

Deepak Johari, S/o Late Shri Mahendra Kumar Johari, Aged About 41 Years, Resident Of 1778, J.b. House, Amer Road, Jaipur, Rajasthan- 302002

----Petitioner

Versus

Income-Tax Officer Ward 5(1), New Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9185/2021

Deepak Johari S/o Late Shri Mahendra Kumar Johari, Aged About 41 Years, Resident Of 1778, J.b. House, Amer Road, Jaipur, Rajasthan-302002

----Petitioner

Versus

Income Tax Officer, Ward 5(1), New Central Revenue Building, Janpath, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9249/2021

Akhil Maheshwari Son Of Shri Ballabh Das Maheshwari, Having Address At , 5, Shubham Enclave Jamna Lal Bajaj Marg, C-Scheme, Jaipur 302001

----Petitioner

Versus

Income Tax Officer, Ward-6(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9255/2021

Gokul Das Maheshwari Son Of Late Shri Roop Chand Maheshwari, Having Its Address At C-21 Chomu House, Sardar Patel Marg, C-Scheme, Jaipur 302001

----Petitioner

Versus

Income Tax Officer, Ward 1 (3), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005



----Respondent

S.B. Civil Writ Petition No. 9258/2021

Nuemen Healthcare Private Limited, Having Its Address At 344, Nemi Sagar Colony, Queens Road, Jaipur 302021 Through Its Authorized Signatory Shri Naveen Singh Shekhawat.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, Central Circle-1, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 9262/2021

Archana Maheshwari W/o Shri K.d. Maheshwari D/o Satya Narain Nayati, Having Its Address At C-21, Chomu House, Sardar Patel Marg, C-Scheme, Jaipur- 302003.

----Petitioner

Versus

Income Tax Officer, Ward 6(3), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 9266/2021

Nuemen Healthcare Private Limited, Having Its Address At 344, Nemi Sagar Colony, Queens Road, Jaipur 302021 Through Its Authorized Signatory Shri Naveen Singh Shekhawat.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, Central Circle-1, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 9337/2021

Arvind Kumar Son Of Ramniwas Janu, Vpo Resident Of Hamiri Khurd Jhunjhunu, Rajasthan 333001

----Petitioner

Versus

Income Tax Officer, Ward 1, Jhunjhunu, Behind Collectorate



Mandawa Road, Jhunjhunu, Rajasthan.

----Respondent

S.B. Civil Writ Petition No. 9338/2021

Anek Shri Daughter Of Babu Singh, Resident Of 31-B, Luv Kush Nagar-Ii, Barkat Nagar, Tonk Phatak, Jaipur, Rajasthan 302015.

----Petitioner

Versus

Income Tax Officer, Ward 6(2), Jaipur Having Office At New Central Revenue Building, Bhagwan Dass Road, Jaipur, Rajasthan-302005.

----Respondent

S.B. Civil Writ Petition No. 9339/2021

Alacrity Exports Private Limited, Having Its Office At Aa3 Bajaj Nagar, Jaipur 302015 Rajasthan Through Its Director Amit Kumar S/o Narendar Kumar Kulshreshtra Resident Of Aa-3 Anita Colony Bajaj Nagar Jaipur 302015 Rajasthan

----Petitioner

Versus

Income Tax Officer, Ward 6(3), Jaipur Having Office At New Central Revenue Building, Bhagwan Dass Road, Jaipur, Rajasthan-302005

----Respondent

S.B. Civil Writ Petition No. 9399/2021

Kpr Finance Private Limited, A-19 Nulite Colony, Tonk Road, Jaipur Through Its Director Kamal Prakash Rathi S/o Late Shri Gopi Kishan Rathi, Aged About 65 Years, R/o A-19 Nulite Colony, Tonk Road, Jaipur

----Petitioner

Versus

1. Income Tax Officer, Ward 6 (3), Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.
2. Principal Commissioner Of Income Tax Jaipur, 2New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.
3. Central Board Of Direct Taxes, Through Its Chairman At Department Of Revenue, Ministry Of Finance At Jeevan Deep Building, Sansad Marg, New Delhi 110001.



4. Union Of India, Through The Secretary, Ministry Of Finance, Government Of India, North Block, New Delhi - 110001

----Respondents

S.B. Civil Writ Petition No. 9400/2021

Kpr Finance Private Limited, A-19 Nulite Colony, Tonk Road, Jaipur Through Its Director Kamal Prakash Rathi S/o Late Shri Gopi Kishan Rathi, Aged About 65 Years, R/o A-19 Nulite Colony, Tonk Road, Jaipur, Jaipur 302018

----Petitioner

Versus

1. Income Tax Officer, Ward 6 (3), Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

2. Principal Commissioner Of Income Tax Jaipur, 2New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

3. Central Board Of Direct Taxes, Through Its Chairman At Department Of Revenue, Ministry Of Finance At Jeevan Deep Building, Sansad Marg, New Delhi 110001.

4. Union Of India, Through The Secretary, Ministry Of Finance, Government Of India, North Block, New Delhi - 110001

----Respondents

S.B. Civil Writ Petition No. 9401/2021

Kpr Finance Private Limited, Addressed At A-19 Nulite Colony, Tonk Road, Jaipur Through Its Director Kamal Prakash Rathi S/o Late Shri Gopi Kishan Rathi, Aged About 65 Years, R/o A-19 Nulite Colony, Tonk Road, Jaipur, Jaipur 302018

----Petitioner

Versus

1. Income Tax Officer, Ward 6 (3), Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005.

2. Principal Commissioner Of Income Tax, Jaipur-2 New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

3. Central Board Of Direct Taxes, Through Its Chairman At Department Of Revenue, Ministry Of Finance At Jeevan



Deep Building, Sansad Marg, New Delhi 110001

4. Union Of India, Through The Revenue Secretary, Ministry Of Finance, Government Of India, North Block, New Delhi -110001

----Respondents

S.B. Civil Writ Petition No. 9424/2021

M/s Shubh Laxmi Buidcon, (A Partnership Firm), Having Its Office At Sb-59, Third Floor, Udb Tower, Oppositee Jaipur Nagar Nigam, Tonk Road, Jaipur, Rajasthan-302015 Through Its Partner Ravinder Singh Thakkar.

----Petitioner

Versus

Income Tax Officer, Ward -6(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9425/2021

M/s Unique Builders (Realty), (A Partnership Firm), Having Its Office At Sb-59, Third Floor, Opposite Jaipur Nagar Nigam, Tonk Road, Jaipur-302015, Through Its Partner Ravinder Singh Thakkar.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9426/2021

M/s Vedansh Creation, (A Partnership Firm), Having Its Office At - 80, Gopalbari, Jaipur-302001 Through Its Partner Smt Neitu Goyal.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9427/2021

Mukut Behari Agarwal S/o Hanuman Das Agarwal, Aged About 60 Years, R/o 211, Laxmi Complex, M.i. Road, Jaipur 302001.



----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9430/2021

M/s Om Builders, (A Partnership Firm) Having Its Office At Udb Tower, Sb-59, Third Floor, Tonk Road, Opp Nagar Nigam, Jaipur 302015, Rajasthan Through Its Partner Sh. Ravinder Singh Thakkar

----Petitioner

Versus

Income Tax Officer, Ward -6(2), Jaipur New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9431/2021

Meghraj Singh Shekhawat S/o Late Sh. Kalyan Singh, Aged About 63 Years, R/o C-28, Hanuman Nagar, Khatipura, Jaipur.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9432/2021

Unique Dream Builders Private Limited, Having Its Registered Office At - Udb Tower, Sb-59, Third Floor, Opp Jaipur Nagar Nigam, Tonk Road, Jaipur- 302015 Through Its Director Sh. Ravinder Singh Thakkar.

----Petitioner

Versus

Income Tax Officer, Ward- 6(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9435/2021

M/s Unique Builders (Realty), (A Partnership Firm) Having Its Office At Sb-59, Third Floor, Opposite Jaipur Nagar Nigam, Tonk Road, Jaipur, 302015 Through Its Partner Sh. Ravinder Singh



Thakkar.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9436/2021

Mukut Behari Agarwal S/o Hanuman Das Agarwal, Aged About 60 Years, R/o 211, Laxmi Complex, M.i. Road, Jaipur 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9437/2021

Unique Dream Builders Private Limited, Having Its Registered Office At - Udb Tower, Sb-59, Third Floor, Opp Jaipur Nagar Nigam, Tonk Road, Jaipur- 302015 Through Its Director Sh. Ravinder Singh Thakkar.

----Petitioner

Versus

Income Tax Officer, Ward- 6(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9439/2021

Harikripa Buildestate Private Limited, Having Its Registered Office At Sb-59, Iii Floor Udb Tower, Opp. Jaipur Nagar Nigam, Jaipur 302015, Rajasthan Through Its Director Shri Ravinder Singh Thakkar

----Petitioner

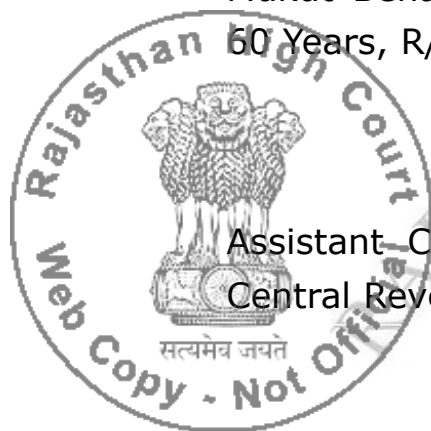
Versus

Income Tax Officer, Ward - 6(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9440/2021

Prem Lata Agarwal D/o Late Sh. Ram Babu Modi, Aged About 47 Years, R/o 4516, Heeda Ki Mori Suraj Pole Road, Jaipur 302003 ,





Rajasthan.

----Petitioner

Versus

Income Tax Officer, Ward - 5(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9442/2021

Late Shri Ram Babu Modi S/o Sh. Jaggan Nath Modi, Through His legal Heir Savitri Devi Modi, Aged Around 64 Years, R/o 227, Santosh Sagar Colony, Brahampuri Road, Jaipur 302002.

----Petitioner

Versus

Income Tax Officer, Ward - 5(1), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9443/2021

Kailash Chand Khandelwal, S/o Shri Ganga Sahai Khandelwal, Aged About 57 Years, R/o, 211 C/o Maverick Share Brokers Pvt. Ltd., Laxmi Complex, M.i. Road, Jaipur - 302001, Rajasthan, India.

----Petitioner

Versus

Income Tax Officer, Ward - 5(1), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9500/2021

Manglam Build-Developers Limited, Having Its Address At 6Th Floor, Apex Mall, Tonk Road, Lal Kothi, Jaipur 302015 Through Its Authorized Signatory And Director Shri N.k. Gupta Son Of Shri Roodmal Gupta.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, Central Circle-1, Jaipur Having Its Office At Room No. 408, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 9506/2021



Manglam Build-Developers Limited, Having Its Address At 6Th Floor, Apex Mall, Tonk Road, Lal Kothi, Jaipur 302015 Through Its Authorized Signatory And Director Shri N.k. Gupta Son Of Shri Roodmal Gupta.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, Central Circle-1, Jaipur Having Its Office At Room No. 408, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 9515/2021

Manglam Build-Developers Limited, Having Its Address At 6Th Floor, Apex Mall, Tonk Road, Lal Kothi, Jaipur 302015 Through Its Authorized Signatory And Director Shri N.k. Gupta Son Of Shri Roodmal Gupta.

----Petitioner

Versus

Deputy Commissioner Of Income Tax, Central Circle-1, Jaipur Having Its Office At Room No. 408, Jeevan Nidhi-2, Lic Building, Ambedkar Circle, Jaipur 302005.

----Respondent

S.B. Civil Writ Petition No. 9664/2021

Late Smt. Kamala Agarwal, Through Her Legal Heir Shri Satish Agarwal Having His Address At C-42, Lajpat Marg, C-Scheme Jaipur 302004

----Petitioner

Versus

Income Tax Officer, Ward 6(2), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 9665/2021

Dimple Jain Daughter Of Shri Bal Kishan Agarwal, Having Its Address At D-192, Jagdish Marg, Bani Park Jaipur 302016

----Petitioner

Versus

Income Tax Officer, Ward 6(3), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme,



Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 9666/2021

Reena Goyal D/o Ram Ratan Goyal, Aged About 32 Years, R/o 424, Queens Road, Ajmer Road, Nemi Sagar Colony, Jaipur-302021, Rajasthan.

----Petitioner

Versus

Income Tax Officer, Ward-1(4), Jaipur, New Central Revenue Building, Bhagwan Das Road, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 9693/2021

Marusecurities Pvt. Ltd., Having Its Registered Office At 335, Mahaveer Nagar, Tonk Road, Jaipur 302018, Rajasthan Through Its Duly Authorized Director, Shri Prateek Maru

----Petitioner

Versus

1. The Income Tax Officer, Ward 6(4), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302001
2. The Commissioner Of Income Tax (2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302001
3. Principal Commissioner Of Income Tax, Jaipur-2, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302001

----Respondents

S.B. Civil Writ Petition No. 9696/2021

Maru Securities Pvt. Ltd., Having Its Registered Office At 335, Mahaveer Nagar, Tonk Road, Jaipur 302018, Rajasthan Through Its Duly Authorized Director, Shri Prateek Maru

----Petitioner

Versus

1. The Income Tax Officer, Ward 6(4), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302001
2. The Commissioner Of Income Tax (2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-



302001

3. Principal Commissioner Of Income Tax, Jaipur-2 New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302001

----Respondents

S.B. Civil Writ Petition No. 9804/2021

Nitu Agarwal W/o Shri Manoj Agarwal, Aged About 38 Years, Resident Of B-215, Laxminarayanpuri, Surajpole Gate, Jaipur-302003.

----Petitioner

Versus

1. Joint Commissioner Of Income Tax, Range-4, Jaipur, New Central Revenue Building, Janpath, Jaipur-302005
2. Income Tax Officer, Ito Ward 5(2), Jaipur, New Central Revenue Building, Janpath, Jaipur-302005.

----Respondents

S.B. Civil Writ Petition No. 9805/2021

Manoj Agarwal S/o Shri Nav Ratan Agarwal, Aged About 40 Years, Resident Of B-215, Laxminarayanpuri, Surajpole Gate, Jaipur-302003.

----Petitioner

Versus

1. Joint Commissioner Of Income Tax, Jaipur, Range-4, New Central Revenue Building, Janpath, Jaipur-302005
2. Income Tax Officer, Ito Ward 5(2), Jaipur, New Central Revenue Building, Janpath, Jaipur-302005.

----Respondents

S.B. Civil Writ Petition No. 9813/2021

Manoj Agarwal S/o Shri Nav Ratan Agarwal, Aged About 40 Years, Resident Of B-215, Laxminarayanpuri, Surajpole Gate, Jaipur-302003.

----Petitioner

Versus

1. Principal Commissioner Of Income Tax, Jaipur Range-2, New Central Revenue Building, Janpath, Jaipur-302005.
2. Income Tax Officer, Ito Ward 5(2), Jaipur, New Central Revenue Building, Janpath, Jaipur-302005.



----Respondents

S.B. Civil Writ Petition No. 9824/2021

Azaz Kureshi S/o Sh. Gafoor Qureshi, Aged About 45 Years, 03,
Mohalla Moti Bagh, Tonk- 304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba,
Tonk, Rajasthan - 304001.

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan
Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur
- 302005.

----Respondents

S.B. Civil Writ Petition No. 9825/2021

Mohammad Sadik, S/o Sh. Mohammed Siddik, Aged About 58
Years, 04, Pathano Ka Chowk, Purani Tonk, Tonk - 304001,
Rajasthan

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba,
Tonk, Rajasthan - 304001.

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan
Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur
- 302005.

----Respondents

S.B. Civil Writ Petition No. 9827/2021

Mustafa S/o Sh. Mohammad Miya, Dama Kuyelowale Ki Gali,
Kalifa Bazar, Tonk-304001, Rajasthan

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba,
Tonk, Rajasthan - 304001.

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan
Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur
- 302005.

----Respondents

S.B. Civil Writ Petition No. 9832/2021

Kaushalya Devi W/o Late Prabhu Lal Bansal, Aged About 95



Years, Subash Bazar Tonk-304001, Rajasthan

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan - 304001.
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur - 302005.

----Respondents

S.B. Civil Writ Petition No. 9836/2021

Rajeev Bansal S/o Sh. Madan Lal, 05, Chota Thakta, Tonk-304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan - 304001.
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur - 302005.

----Respondents

S.B. Civil Writ Petition No. 9976/2021

Ram Niranjana Tibra Son Of Shri Vishwanath Tibra, Having His Address At C/o Shri Laxmi Trading Company, Footla Bazar, Jhunjhunu, Rajasthan, 333001

----Petitioner

Versus

Income Tax Officer, Ward 1, Jhunjhunu Having Its Address At Behind Collectorate, Mandawa Road, Jhunjhunu 333001

----Respondent

S.B. Civil Writ Petition No. 9981/2021

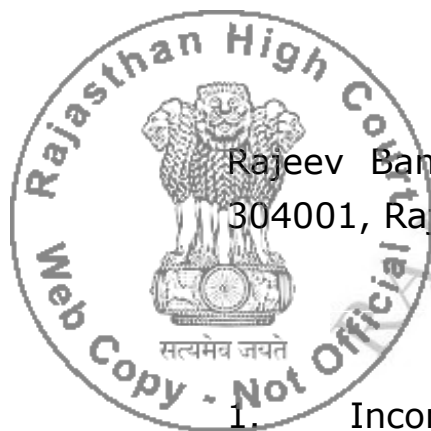
Shri Om Prakash Morwal Son Of Shri Ram Kumar Morwal, Having His Address Vidharathi Bhawan, Modi Road, Jhunjhunu 333001.

----Petitioner

Versus

Income Tax Officer, Ward 1, Jhunjhunu Having Its Address At Behind Collectorate, Mandawa Road, Jhunjhunu-333001.

----Respondent





S.B. Civil Writ Petition No. 9986/2021

Parmanand Ramchandra Verma Son Of Shri Ramchandra Verma,
Having His Address Ward No. 21, Near Sbi Bank, Station Road,
Jhunjhunu 333001

----Petitioner

Versus

Income Tax Officer, Ward 1, Jhunjhunu Having Its Address At
Behind Collectorate, Mandawa Road, Jhunjhunu 333001

----Respondent

S.B. Civil Writ Petition No. 9988/2021

Parmanand Ramchandra Verma Son Of Shri Ramchandra Verma,
Having His Address Ward No. 21, Near Sbi Bank, Station Road,
Jhunjhunu 333001

----Petitioner

Versus

Income Tax Officer, Ward 1, Jhunjhunu Having Its Address At
Behind Collectorate, Mandawa Road, Jhunjhunu- 333001

----Respondent

S.B. Civil Writ Petition No. 9995/2021

Vijendra Singh S/o Sh. Mohan Lala, Dhanna Talai, Tehsil Tonk,
Tonk-304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba,
Tonk, Rajasthan-304001
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan
Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-
302005

----Respondents

S.B. Civil Writ Petition No. 9996/2021

Ghan Shyam Dass Gidwani S/o Mahadev Das Gidwani, 02, Swai
Madhopur Circle, Tonk, Tonk 304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba,
Tonk, Rajasthan-304001
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan



Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-302005

----Respondents

S.B. Civil Writ Petition No. 9997/2021

Praveen Kumar Bansal C/o Dinesh Bansal, Subhash Bazar, Tonk-304001, Rajasthan

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan-304001

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-302005

----Respondents

S.B. Civil Writ Petition No. 9998/2021

Murari Lal Singhal, 02, Krishi Upaj Mandi, Tonk 304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan-304001

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-302005

----Respondents

S.B. Civil Writ Petition No. 9999/2021

Murari Lal Singhal S/o Sh. Dwarka Prasad Singhal, 02, Krishi Upaj Mandi, Tonk-304001, Rajasthan

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan-304001

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-302005

----Respondents

S.B. Civil Writ Petition No. 10355/2021



Agencies Rajasthan Private Limited, B-21, Industrial Estate, Bais Godam, Jaipur, Rajasthan(302006) Through Its Director Shri Laxmi Niwas Bangar S/o Shri Ratan Lal Bangar, Aged 70 Years, R/o Plot No. 28, Goms Defense Colony, 8-Avenue, Vaishali Nagar, Jaipur, Rajasthan-302021

----Petitioner

Versus

Income Tax Officer, Ward 6(2), New Central Revenue Building, Bhagwan Das Road, Jaipur (Raj.) 302005.

----Respondent

S.B. Civil Writ Petition No. 10450/2021

Shri Ganesham Build Developers Private Limited, Having Its Registered Office At 13 Balai Mohalla, Dhani Gaskhan, Shahpura, Jaipur 303119, Through Its Director Sh. Anil Kumar Sharma.

----Petitioner

Versus

Income Tax Officer, Ward - 1(1), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 10453/2021

Kiran Infra Engineers Limited, Having Its Registered Office At B-141, Road No. 9D, V.k.i. Area, Jaipur-302013, Rajasthan, Through Its Director Sh. Kapil Gemini.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-4, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 10454/2021

Hema Agarwal D/o Sh. Bal Kishan Agarwal, Aged About 49 Years, R/o D-32, Subhash Marg, C-Scheme, Jaipur, Rajasthan-302001.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-4, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent



S.B. Civil Writ Petition No. 10456/2021

Mukund Modi S/o Sh. Nirmal Kumar Agarwal, Aged About 28 Years, R/o D-32, Subhash Marg, C-Scheme, Jaipur, Rajasthan 302001

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-6, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 10464/2021

Okay Plus International Limited, Having Its Registered Office At 72-A, Kiran Path, Suraj Nagar West, Civil Lines, Jaipur, Rajasthan-302006, Through Its Director Sh. Ajay Krishna Modi.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 10465/2021

Shri Dara Singh S/o Shri Laxmi Narayan, Aged About 42 Years, R/o O, Village Post Gandala, Behror, Alwar, Rajasthan 301709, India.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Ito Wd, Behror, Income Tax Building, Riico Colony, Riico Industrial Area, Behror Rajasthan, 301701

----Respondent

S.B. Civil Writ Petition No. 10636/2021

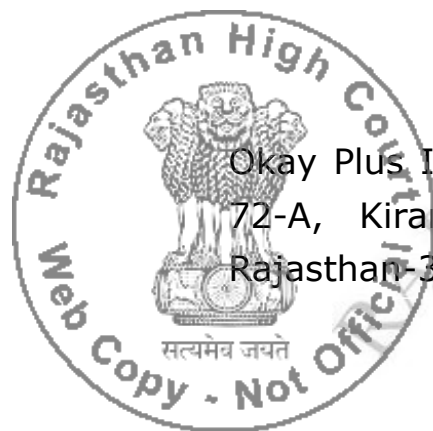
Sunil Sankhla, S/o Sh. Shrawan Sankhla, Aged About 56 Years, R/o - Plot No. 05, Hathi Babu K Bagh, Kanti Nagar, Station Road, Jaipur, Rajasthan, 302006.

----Petitioner

Versus

Income Tax Officer, Ward - 1(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent





S.B. Civil Writ Petition No. 10637/2021

Anil Sankhla, S/o Sh. Sharwan Kumar, Aged About 59 Years, R/o - Plot No. 05, Hathi Babu Ka Bagh, Kanti Nagar, Station Road, Jaipur, Rajasthan, 302006.

----Petitioner

Versus

Income Tax Officer, Ward - 1(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 10638/2021

Mb Buildsquare Lp (Earlier Known As And Converted From Mb Buildsquare Private Limited), Having Its Registered Office At A-6, Shyam Nagar, Benad Road, Nadi Ka Phatak, Jhotwara, Jaipur, Rajasthan-302012, Through Its Partner Sh. Saurabh Kedia.

----Petitioner

Versus

Income Tax Officer, Ward - 1(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondents

S.B. Civil Writ Petition No. 10640/2021

N.k. Agarwal And Sons (Huf), C-81B, Chaitanya Marg, C-Scheme, Jaipur-302001, Through Its Karta Sh. Nirmal Kumar Agarwal

----Petitioner

Versus

Income Tax Officer, Ward - 5(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 10642/2021

Late Shri Chiranjeev Lal Agarwal Through His Legal Heir Smt. Manorma Devi, Having Its Address At 124Vikas Nagar, Chomu Road Dher Ke Balaji Jaipur.

----Petitioner

Versus

Income Tax Officer, Ward 4(1), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme,



Jaipur-302005.

----Respondent

S.B. Civil Writ Petition No. 10643/2021

Chiranjeev Lal Agarwal Huf, Having Its Address At 124, Vikas Nagar, Chomu Road, Dher Ke Balaji Jaipur 302013 Through Its Karta Ashish Agarwal Son Of Late Shri Chiranjeev Lal Agarwal.

----Petitioner

Versus

Income Tax Officer, Ward-4(1), Jaipur, Having Its Address At New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur. 302005

----Respondent

S.B. Civil Writ Petition No. 10647/2021

Ashish Agarwal Son Of Shri Chiranjeev Lal Agarwal, Having Its Address At 124, Vikas Nagar, Dher Ke Balaji Jaipur 302013.

----Petitioner

Versus

Income Tax Officer, Ward 1(3), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302005.

----Respondent

S.B. Civil Writ Petition No. 10659/2021

Manorma Devi Garg Daughter Of Shri Hira Lal Agarwal, Having Its Address At Plot No. 124, Opposite Sushil College, Vikas Nagar, Sikar Road, Jaipur-302020

----Petitioner

Versus

Income Tax Officer, Ward 4(1), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005.

----Respondent

S.B. Civil Writ Petition No. 10790/2021

Nehal Jain D/o Shri Dinesh Kumar Jain, Aged About 55 Years, Resident Of 75 Kalptaru, Sunder Nagar, Opposite Sector - 5 Community Hall, Malviya Nagar, Jaipur, Rajasthan - 302017 Through P.o.a Holder Mr. Dinesh Kumar Jain

----Petitioner



Versus

Income Tax Officer, Ward - 7(1), Jaipur, Sidhnath Bhawan,
Jaipur, Rajas, Jyoti Nagar Scheme, Lal Kothi Scheme, Behind
Vidhansabha, Janpath, Jaipur- 302015.

----Respondent

S.B. Civil Writ Petition No. 10803/2021

Deepika Naredi Daughter Of Shri Radhey Shyam Mitta, Aged
About 55 Years, Having Its Address At A-117, Nemi Marg,
Manish Marg, Vaishali Nagar, Jaipur In The State Of Rajasthan-
302021.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 10806/2021

Deep Shikha Developers Private Limited, Having Its Address At
102, First Floor Windsor Plaza, Sansar Chand Road, Near Chand
Pole Mandi Jaipur Through Its Authorized Signatory Shri Lalit
Kumar Naredi.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 10818/2021

Deepika Naredi Daughter Of Shri Radhey Shyam Mitta, Aged
About 55 Years, Having Its Address At A-117, Nemi Marg,
Manish Marg, Vaishali Nagar, Jaipur In The State Of Rajasthan-
302021.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur- 302005.

----Respondent



S.B. Civil Writ Petition No. 10884/2021

Gayatri Devi W/o Shri Dinesh Kumar Chaurasia, Aged About 57 Years, R/o Rathunath Puri, Bada Takhta, Tonk, Rajasthan 304001, India.

----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

S.B. Civil Writ Petition No. 10889/2021

Vishal Bohra Son Of Bhim Raj Bohra, Having Its Address 15 - Bohra Sadan, Dwarkapuri, C-Scheme, Jaipur In The State Of Rajasthan - 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 10912/2021

Porwal Yuvak Sangh, 77-78 Porwal Bhawan, Vallabh Bari, Kota (Rajasthan) 324006 Through Its Secretary Vinod Prakash Porwal S/o Gauri Sahai Porwal, Age About 65 Years, R/o House No. 794, Jyoti Mandir Road Vistar Yojna, Dadabari, Kota, Rajasthan - 324009.

----Petitioner

Versus

Income Tax Officer, Wd-2(1), Dainik Navjyoti, Rawat Bhata Road, Kota, Rajasthan, 324009

----Respondent

S.B. Civil Writ Petition No. 10915/2021

Porwal Yuvak Sangh, 77-78, Porwal Bhawan, Vallabh Bari, Kota, (Rajasthan) 324006 Through Its Secretary Vinod Prakash Porwal S/o Gauri Sahai Porwal, Age About 65 Years, R/o House No. 794, Jyoti Mandir Road Vistar Yojna, Dadabari, Kota, Rajasthan- 324009.

----Petitioner



Versus

Income Tax Officer, Wd-2(1), Dainik Navjyoti, Rawat Bhata Road,
Kota, Rajasthan, 324009.

----Respondent

S.B. Civil Writ Petition No. 10916/2021

Porwal Yuvak Sangh, 77-78 Porwal Bhawan, Vallabh Bari, Kota
(Rajasthan) 324006 Through Its Secretary Vinod Prakash Porwal
S/o Gauri Sahai Porwal, Age About 65 Years, R/o House No. 794,
Jyoti Mandir Road Vistar Yojna, Dadabari, Kota, Rajasthan -
324009.

----Petitioner

Versus

Income Tax Officer, Wd-2(1), Dainik Navjyoti, Rawat Bhata Road,
Kota, Rajasthan, 324009

----Respondent

S.B. Civil Writ Petition No. 11188/2021

Smt. Santosh Sharma W/o Late Shri Gopal Sharma, Aged About
51 Years, R/o 42, Maruti Colony, Near Sanganer, Jaipur 302001,
Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Income Tax Officer, Ward No. -
6(3), Ncr Building, Statue Circle, Jaipur, Rajasthan.
2. Union Of India, Through Joint Commissioner Of Income
Tax, Circle 6, Ncr Building, Statue Circle, Jaipur,
Rajasthan.
3. Union Of India, Through Chief Commissioner Of Income
Tax, Jaipur Iii, Ncr Building, Statue Circle, Jaipur,
Rajasthan.
4. Union Of India, Through Principal Chief Commissioner Of
Income Tax, Jaipur, Ncr Building, Statue Circle, Jaipur,
Rajasthan.

----Respondents

S.B. Civil Writ Petition No. 11194/2021

Sunita Gupta W/o Shri Arvind Gupta, Aged About 56 Years, R/o
54, Sangram Colony, C-Scheme, Jaipur, Rajasthan, 302001,
India.

----Petitioner



Versus

Income Tax Officer, Ito Ward 6(2), New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan, 302005

----Respondent

S.B. Civil Writ Petition No. 11205/2021

Amit Joshi S/o Prem Narain Joshi, Aged About 52 Years, R/o Plot No. 1 Shyam Niwas, Joshi Ka Bagh Sayadda Ka Gatta, Tonk Road, Jaipur 302015, Rajasthan, India.

----Petitioner

Versus

Income Tax Officer, Ito Ward 6(3), Central Revenue Building, Bhagwan Dass Road, Jaipur 302005.

----Respondent

S.B. Civil Writ Petition No. 11382/2021

Om Prakash Saini S/o Shri Puran Chand Chandel, Aged About 47 Years, Having Her Address 73-A, Shiv Vihar A, Mangyawas, Jaipur In The State Of Rajasthan 302020

----Petitioner

Versus

Income Tax Officer, Ward 1(1), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 11412/2021

Sandeep Stocks Private Limited, Bajaj Nagar Opp Gandhi Nagar Railway, Station Jaipur 302015, Rajasthan Through Its Authorised Representative Sandeep Sharma S/o Budhi Prakash Sharma, Aged About 49 Years, R/o 20-21, Bajaj Nagar Enclave, Jaipur - 302015

----Petitioner

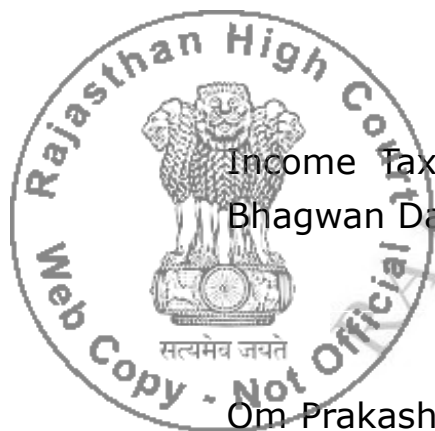
Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle Central Circle -4, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11413/2021

Sandeep Stocks Private Limited, Bajaj Nagar Opp Gandhi Nagar Railway, Station Jaipur 302015, Rajasthan Through Its





Authorised Representative Sandeep Sharma S/o Budhi Prakash
Sharma, Aged About 49 Years, R/o 20-21, Bajaj Nagar Enclave,
Jaipur - 302015

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central
Circle Central Circle -4, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11414/2021

Kalpana Sharma D/o Babu Lal Sharma, Aged About 52 Years, R/
o Aa5, Anita Colony, Bajaj Nagar, Jaipur - 302015

----Petitioner

Versus

Income Tax Officer, Ward 6 (3), Income Tax, New Central
Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11416/2021

Dhandia Gems Corporation, 3958, K G B Ka Rasta Johari Bazar,
Jaipur, 302003, Rajasthan, India Through Its Partner Manoj
Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About
55 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(1), New Central
Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11418/2021

Ridhi Share Brokers Private Limited, A-40A, Bajaj Nagar,
Opposite Gandhi Nagar Railway Station Jaipur 302015,
Rajasthan Through Its Authorised Representative Budhi Prakash
Sharma S/o Harsh Narayan Sharma, Aged About 75 Years, R/o
A-29 Nulite Colony, Tonk Road, Jaipur, 302018

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Income
Tax, Circle-6, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005



----Respondent

S.B. Civil Writ Petition No. 11419/2021

Ridhi Share Brokers Private Limited, A-40A, Bajaj Nagar,
Opposite Gandhi Nagar Railway Station Jaipur 302015,
Rajasthan Through Its Authorised Representative Budhi Prakash
Sharma S/o Harsh Narayan Sharma, Aged About 75 Years, R/o
A-29 Nulite Colony, Tonk Road, Jaipur, 302018

----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Income
Tax, Circle-6, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11420/2021

Amit Dubey S/o Mahesh Kumar Dubey, Aged About 37 Years, R/o
Bb-1A, Anita Colony, Bajaj Nagar, Jaipur - 302015

----Petitioner

Versus

Income Tax Officer, Ward 6 (3), Income Tax, New Central
Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11423/2021

Kpr Capital Management Llp, (Erstwhile Kpr Capital Management
Private Limited) 304, Ii Floor, Apex Mall, Tonk Road, Jaipur
302015 Through Its Partner Kamal Prakash Rathi S/o Late Shri
Gopi Kishan Rathi, Aged About 65 Years, R/o A-19 Nulite Colony,
Tonk Road, Jaipur, Jaipur 302018

----Petitioner

Versus

Income Tax Officer, Ward 6 (2), Income Tax, New Central
Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11425/2021

Sandeep Sharma S/o Shri Budhi Prakash Sharma, Aged About
49 Years, R/o 20-21, Bajaj Nagar Enclave, Jaipur - 302015

----Petitioner

Versus



Office Of The Assistant Commissioner Of Income Tax, Income Tax, Circle-6, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

S.B. Civil Writ Petition No. 11426/2021

Dhandia Exports, 3958, K G B Ka Rasta Johari Bazar, Jaipur, 302003, Rajasthan Through Its Partner Manoj Kumar Dhandia S/o Late Shri Mehar Chand Dhandia, Aged About 55 Years, R/o 3958, Kgb Ka Rasta, Johari Bazar, Jaipur 302003

-----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(1), New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

S.B. Civil Writ Petition No. 11427/2021

Sandeep Stocks Private Limited, Bajaj Nagar Opp Gandhi Nagar Railway, Station Jaipur 302015, Rajasthan Through Its Authorised Representative Sandeep Sharma S/o Budhi Prakash Sharma, Aged About 49 Years, R/o 20-21, Bajaj Nagar Enclave, Jaipur - 302015

-----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Central Circle Central Circle -4, Jaipur, Rajasthan 302005

-----Respondent

S.B. Civil Writ Petition No. 11430/2021

Sandeep Sharma S/o Shri Budhi Prakash Sharma, Aged About 49 Years, R/o 20-21, Bajaj Nagar Enclave, Jaipur - 302015

-----Petitioner

Versus

Office Of The Assistant Commissioner Of Income Tax, Income Tax, Circle-6, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

-----Respondent

S.B. Civil Writ Petition No. 11431/2021

Amit Dubey S/o Mahesh Kumar Dubey, Aged About 37 Years, R/o Bb-1A, Anita Colony, Bajaj Nagar, Jaipur - 302015



----Petitioner

Versus

Income Tax Officer, Ward 6 (3), Income Tax, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 11455/2021

Sunita Saxena Wife Of Shri Yogesh Saxena, Aged About 47 Years, Resident Of 2-Tha-9, Housing Board, Shastri Nagar, Jaipur, Rajasthan- 302016.

----Petitioner

Versus

Income Tax Officer, Ward 4(2), Jaipur Having Office At New Central Revenue Building, Bhagwan Dass Road, Jaipur, Rajasthan- 302005.

----Respondent

S.B. Civil Writ Petition No. 11639/2021

Manoj Kumar Agarwal Son Of Sobhag Mal Agarwal, Aged About 48 Years, Resident Of A-5, Raghunath Colony, Galta Gate, Jaipur- 302001, Rajasthan.

----Petitioner

Versus

Income Tax Officer, Ward 7 (1), Jaipur Having Address - Sidhnath Bhawan, Jaipur, Rajas, Jyoti Nagar Scheme, Lal Kothi Scheme, Behind New Vidhansabha, Janpath, Jaipur, Rajasthan- 302015

----Respondent

S.B. Civil Writ Petition No. 11652/2021

Ravindra Agarwal Son Of Sobhag Mal Agarwal, Aged About 44 Years, Resident Of A-5 Raghunath Colony, Galta Gate, Jaipur- 302001 Rajasthan

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle 4, Jaipur Having Address New Central Revenue Building, Bhagwan Dass Road, Jaipur, Rajasthan, 302006

----Respondent

S.B. Civil Writ Petition No. 11799/2021



Fatima Kamal Islam Rubabul Islam Daughter Of Shri Rubabul Islam Kaiser Kamal, Having His Address At 1150, Kutub Building, Rasta Mehran, Ramganj Bazar, Jaipur 302002.

----Petitioner

Versus

Income Tax Officer, Ward 5 (2), Jaipur Having Its Address At New Central Revenue Building, Near Statue Circle, Jaipur

----Respondent

S.B. Civil Writ Petition No. 11803/2021

Neeta Lalwani D/o Shanti Lal Gokhru, Aged About 45 Years, R/o 301, Lokashah Nagar, Outside Mewari Gate, Beawar, Ajmer-305901.

----Petitioner

Versus

Income Tax Officer, Ward 1, Court Campus, Ajmer Road, Beawar, Beawar, Rajasthan, 305901.

----Respondent

S.B. Civil Writ Petition No. 11808/2021

Kapil Goyal S/o Sh. Daya Krishna Goyal, Aged About 46 Years, R/o J-801, Mahima Elite, Swej Farm, New Sanganer Road, Jaipur, Rajasthan-302019.

----Petitioner

Versus

Asst. Commissioner Of Income Tax, Circle-7, Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 11833/2021

Archana Jain D/o Noratmal Padawat, Aged About 37 Years, R/o Shitala Mata Marg, Kumhar Mohalla, Bijainagar, Ajmer 305624

----Petitioner

Versus

Income Tax Officer, Ward 1, Court Campus, Ajmer Road, Beawar, Beawar, Rajasthan, 305901

----Respondent

S.B. Civil Writ Petition No. 11863/2021

Mahesh Chandra Sharma S/o Shri Vaidh G.n. Sharma, Having His Address At Radha Govind Nursing Home, Bhramपुरi Jaipur In



The State Of Rajasthan. 302002

----Petitioner

Versus

Income Tax Officer, Ward 7(1) Jaipur Having His Address At Sidhnath Bhawan, Jyoti Nagar Scheme, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur In The State Of Rajasthan 302015

----Respondent

S.B. Civil Writ Petition No. 11864/2021

Kiran Infra Ispat Limited, Having Its Registered Office At F-47 To 949 E-292, Road No. 14, V.k.i. Area, Near Sikar Road, Jaipur 302018, Rajasthan, Through Its Director Sh. Kapil Gemini.

----Petitioner

Versus

Income Tax Officer, Ward 1(1), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 11895/2021

Mukesh Kumar Lochhib S/o Shri Ramdev Singh Lochhib, Aged About 39 Years, R/o Lochhib Bhawan, Vp- Chota Gudha, Via-Sargoth Reengus, Sikar 332404, Rajasthan, India.

----Petitioner

Versus

Income Tax Officer, Ito Ward, Neem Ka Thana, Near Santoshi Mata Mandir, Chhawani Road, Khetri Mode, Godawas Road, Rajasthan 332713

----Respondent

S.B. Civil Writ Petition No. 11914/2021

Shimbhu Dayal Agarwal S/o Late Shri Binodi Lal Agarwal, Aged About 66 Years, Resident Of V.p. Cheeplata, Neem Ka Thana, Sikar, Rajasthan-332705

----Petitioner

Versus

1. Income Tax Officer, Ward Neem Ka Thana, Near Santoshi Mata Mandir, Chhawani Road, Khetri Mode, Godawas Road, Neem Ka Thana, Rajasthan-332705
2. Union Of India, Through Its Secretary, Central Board Of



Direct Taxes, Department Of Revenue, Ministry Of
Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 11922/2021

M/s Neva Ji Estates Private Limited, Having Its Registered Office
At Khinchi Sadan, Hatai Ka Chowk, Sakatpura, Kota- 324008,
Through Mr. Harish Gurjar, Its Authorized Person.

----Petitioner

Versus

1. Income Tax Officer, Ward 2(2), Dainik Navjyoti, Rawat
Bhata Road, Kota, Rajasthan- 324009.

2. Union Of India Through Its Secretary, Central Board Of
Direct Taxes, Department Of Revenue, Ministry Of
Finance, North Block, New Delhi (Nct)-110001.

----Respondents

S.B. Civil Writ Petition No. 11932/2021

Shoukat Kamal Wife Of Shri Kaiser Kamal, Having His Address At
1150, Kutub Building, Rasta Mehran, Ramganj Bazar, Jaipur-
302002.

----Petitioner

Versus

Income Tax Officer, Ward 5(2), Jaipur Having Its Address At New
Central Revenue Building, Near Statue Circle, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 11934/2021

Vijay Kumar Goyal S/o Shri Gauri Shankar Agarwal, Having His
Address At B-9, Laxmi Narain Puri Surajpole, Jaipur In The State
Of Rajasthan- 302003.

----Petitioner

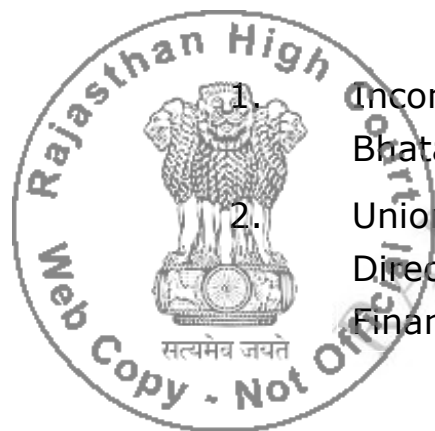
Versus

Income Tax Officer, Ward 7(1), Jaipur Having His Address At
Sidhnath Bhawan, Jyoti Nagar, Scheme, Lal Kothi Scheme,
Behind New Vidhan Sabha, Janpath, Jaipur In The State Of
Rajasthan- 302015.

----Respondent

S.B. Civil Writ Petition No. 11935/2021

Chetan Agrawal, Having Its Address At 25-A, Ist Floor, Narain





Niwas, Dayal Nagar Gopal Pura By Pass, Jaipur In The State Of Rajasthan - 302015 Through Its S/o Mahendra Agarwal

-----Petitioner

Versus

Income Tax Officer, Ward 1(4), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

-----Respondent

S.B. Civil Writ Petition No. 12029/2021

Alliance Land Developers Private Limited, Having Its Registered Office At 26, Laxmi Complax, M.i. Road, Jaipur - 302001, Through Its Director Sh. Raghunath Singh.

-----Petitioner

Versus

Income Tax Officer, Ward -1(4), Jaipur, New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur.

-----Respondent

S.B. Civil Writ Petition No. 12031/2021

Dhanvarsha Oil Mills Private Limited, Having Its Registered Office At F-157, 158, 159 Riico Industrial Area, Jaipur Road Kekri, Ajmer, 305404, Rajasthan, India Through Its Director Jyoti Mittal.

-----Petitioner

Versus

Income Tax Officer, Ito Wd 2(2), Ajmer, Cr Building, Opposite Session Court, Jaipur Road, Ajmer Rajasthan, 305001.

-----Respondent

S.B. Civil Writ Petition No. 12032/2021

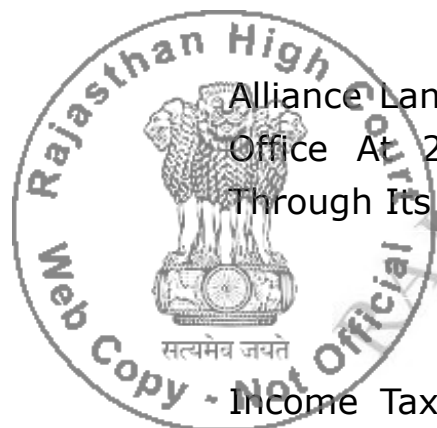
Bal Kishan Bansal S/o Sh. Prabhu Lal Bansal, Aged About 53 Years, R/o C/o Bansal Jewllers Shubash Bazar Tonk, Tonk - 304001, Rajasthan, India.

-----Petitioner

Versus

Income Tax Officer, Ward - 1(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

-----Respondents





S.B. Civil Writ Petition No. 12045/2021

Hem Chand Jain, S/o Sh. Inder Chand Jain, Aged About 63 Years, R/o - 201, Jaipur Tower, M.i. Road, Jaipur-302001, Rajasthan, India.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle 1, Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 12048/2021

Vijay Kumar Goyal S/o Shri Gauri Shankar Agarwal, Having His Address At B-9 Laxmi Narain Puri Surajpole, Jaipur In The State Of Rajasthan-302003

----Petitioner

Versus

Income Tax Officer, Ward 7(1) Jaipur Having His Address At Sidhnath Bhawan, Jyoti Nagar Scheme, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur In The State Of Rajasthan-302015

----Respondent

S.B. Civil Writ Petition No. 12052/2021

Manmohan Krishan Bagla S/o Giriraj Das Bagla, Having Address At C-10, Bal Marg, Opposite Tilak Park, Tilak Nagar, Jaipur In The State Of Rajasthan- 302004.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-3, Jaipur Having His Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 12054/2021

Nitin Gilara S/o Shri Gordhan Das Gilara, B-199, Rajendra Marg Bapu Nagar, Jaipur In The State Of Rajasthan- 302015.

----Petitioner

Versus

Income Tax Officer, Ward 6(2), Jaipur Having His Address At New



Central Revenue Building, Bhagwan Das Road, C-Scheme,
Jaipur- 302015.

----Respondent

S.B. Civil Writ Petition No. 12079/2021

Daya Saini D/o Shri Nand Ram Saini, Having His Address 153
Vasundhara Colony Tonk Road, Jaipur, In The State Of Rajasthan
302018

----Petitioner

Versus

Income Tax Officer, Ward 6(3) Jaipur Having His Address At New
Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur
302005.

----Respondent

S.B. Civil Writ Petition No. 12085/2021

Triveni Kripa Realcon Limited, Liability Partnership Earlier Known
As Triveni Kripa Realcon Private Limited, Having Address At 21A,
Vishveshwariya Nagar, Triveni Chambers, Gopalpura Bypass,
Jaipur 302012 Currently Through Its Authorized Signatory Ram
Chandra Agarwal Son Of Badri Narain Agarwal.

----Petitioner

Versus

Income Tax Officer, Ward 6(2) Jaipur Having Its Address At New
Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur
302005.

----Respondent

S.B. Civil Writ Petition No. 12086/2021

Padmasana Kothari D/o Sh. Milap Kothari, Aged About 47 Years,
R/o D 104/2, Meera Marg, Banipark, Jaipur Rajasthan.

----Petitioner

Versus

Income Tax Officer, Ward 1(2) Jaipur, New Central Revenue
Building, Bhagwan Das Road, C-Scheme, Jaipur

----Respondent

S.B. Civil Writ Petition No. 12094/2021

Vinod Kumar Agarwal S/o Shri Kailash Chand Agarwal, Aged
About 43 Years, Resident Of G-6 And 7, Mangal Bhawan, Path
No. 6, Vijay Bari, Sikar Road, Jaipur, Rajasthan - 302013



----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Circle-4, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12095/2021

Priyanka Agarwal D/o Shri Om Prakash Kedia, Aged About 38 Years, Resident Of 2/246, Vidhyadhar Nagar, Jaipur, Rajasthan - 302013

----Petitioner

Versus

1. Income Tax Officer, Ward 4(2), Room 208, 2Nd Floor, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12096/2021

Nisha Agarwal D/o Shri Rajendra Agarwal, Aged About 41 Years, Resident Of G-6 And 7, Mangal Bhawan, Path No. 6, Vijay Bari, Sikar Road, Jaipur, Rajasthan - 302013

----Petitioner

Versus

1. Income Tax Officer, Ward 4(2), Room 208, 2Nd Floor, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12097/2021

M/s Mangala Product Private Limited, Having Its Registered Office At B-235, Road No. 9, Vki Area, Jaipur, Rajasthan - 302013 - Through Mr. Ravi Agarwal, Its Authorized Person.

----Petitioner



Versus

1. Assistant Commissioner Of Income Tax, Circle-4, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

-----Respondents

S.B. Civil Writ Petition No. 12098/2021

Vikram Agarwal S/o Shri Sitaram Agarwal, Aged About 36 Years, Resident Of 2/246, Vidhyadhar Nagar, Jaipur, Rajasthan - 302013

-----Petitioner

Versus

1. Income Tax Officer, Ward 4(2), Room 208, 2Nd Floor, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

-----Respondents

S.B. Civil Writ Petition No. 12099/2021

Asha Devi Agarwal W/o Shri Rajendra Kumar Agarwal, Aged About 54 Years, Resident Of Vpo Ganwari, Tehsil Neem Ka Thana, Sikar, Rajasthan - 332705

-----Petitioner

Versus

1. Income Tax Officer, Ward Neem Ka Thana, Near Santoshi Mata Mandir, Chhawani Road, Khetri Mode, Godawas Road, Neem Ka Thana, Rajasthan - 332713
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

-----Respondents

S.B. Civil Writ Petition No. 12100/2021

Ravi Agarwal S/o Shri Rajendra Kumar Agarwal, Aged About 30 Years, Resident Of 220, Mangala Palace, Sector 2, Vidhyadhar Nagar, Jaipur, Rajasthan - 302013

-----Petitioner

Versus



1. Income Tax Officer, Ward 4(2), Room 208, 2Nd Floor, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12101/2021

Rajendra Kumar Agarwal S/o Late Shri Ghisa Lal Agarwal, Aged About 56 Years, Resident Of 2/220, Vidhyadhar Nagar, Jaipur, Rajasthan - 302013

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Circle-4, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 12116/2021

Manmohan Krishan Bagla S/o Giriraj Das Bagla, Having Address At C-10, Bal Marg, Opposite Tilak Park, Tilak Nagar, Jaipur In The State Of Rajasthan-302004

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-3 Jaipur Having His Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12117/2021

Rambhajo Jewellers, Having Address At 379, Hanuman Ji Ka Rasta, Tripolia Bazar, Jaipur 302002 Through Its Partner Gordhan Das Gilara Son Of Badri Narain Gilara

----Petitioner

Versus

Income Tax Officer, Ward 1(2) Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

----Respondent



S.B. Civil Writ Petition No. 12118/2021

Bal Kishan Bansal S/o Sh. Prabhu Lal Bansal, Aged About 53 Years, R/o C/o Bansal Jewellers, Shubash Bazar, Tonk, Tonk-304001, Rajasthan, India.

----Petitioner

Versus

Income Tax Officer, Ito Wd Tonk, Kailash Bhawan, Tonk-304001, Rajasthan.

----Respondent

S.B. Civil Writ Petition No. 12123/2021

Ritika Agarwal D/o Mani Shankar Agarwal, Having His Address H-23, Chiranjan Marg, C-Scheme, Jaipur In The State Of Rajasthan-302001

----Petitioner

Versus

Income Tax Officer, Ward 6(2) Jaipur Having His Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12129/2021

Satish Chand Agarwal S/o Sh. Jagdish Narayan, Aged About 50 Years, R/o - 0, Sumit Medical Hall, Main Subhash Bazar, Tonk 304001, Rajasthan.

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk, Rajasthan 304001
2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur 302005

----Respondents

S.B. Civil Writ Petition No. 12136/2021

Rajeev Bansal S/o Madan Lal Bansal, Aged About 59 Years, R/o 05, Chota Thala, Tonk, Tonk 304001, Rajasthan, India.

----Petitioner

Versus

Income Tax Officer, Ward, Tonk Malpura Gate, Kala Baba, Tonk,



Tonk, Rajasthan 304001

----Respondent

S.B. Civil Writ Petition No. 12137/2021

Kamla Soni W/o Sh. Kanhaiya Lal Soni, Aged About 55 Years, R/o Jaipur Road, Newai, Tonk-304001, Rajasthan

----Petitioner

Versus

1. Income Tax Officer, Ward Tonk, Malpura Gate, Kala Baba, Tonk Rajasthan-304001

2. Pr. Commissioner Of Income Tax, Ncr Building, Bhagwan Dass Road, C-Scheme, Ashok Nagar, Statue Circle, Jaipur-302005

----Respondents

S.B. Civil Writ Petition No. 12204/2021

Rambhajos, Having Address At 379, First Floor, Hanuman Ji Ka Rasta, Tripolia Bazar, Jaipur 302002 Through Its Partner Abhishek Gilara Son Of Girraj Prasad Gilara.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-1, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12209/2021

Godawari Estates Pvt Ltd, Having Its Address At 7/1A, Grant Lane, Ist Floor, Room No. 13, Kolkata 70001 Current Registered Address At 102/b, Plot No. 8, Muktanand Nagar, Tonk Road, Jaipur Through Its Authorised Signatory Shri Mahendra Kumar Patni Son Of Shri Kapoor Chand Patni

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Central Circle-2, Jaipur, Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12221/2021

Sanjay Chhabra Son Of Late Shri Moti Lal Jain, Having His



Address At B-9, Vivekanand Marg, C-Scheme, Jaipur-302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur, Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12225/2021

Sanjay Chhabra Son Of Late Shri Moti Lal Jain, Having His
Address At B-9, Vivekanand Marg, C-Scheme, Jaipur-302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur, Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12265/2021

Girdhari Lal Saini Son Of Ram Ratan Saini, Aged About 39 Years,
Resident Of Borala Ki Dhani Behind Jodla Power House Harmada
Teh Amer Jaipur, India

----Petitioner

Versus

Income Tax Officer, Ward 4 (2), Jaipur New Central Revenue
Building, Bhagwan Dass Road, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 12272/2021

Kajal Chhabra Wife Of Shri Sanjay Chhabra, Having Her Address
At B-9, Vivekanand Marg, C-Scheme, Jaipur-302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12274/2021

Sandeep Chhabra Son Of Late Shri Moti Lal Jain, Having His
Address At B-9, Vivekanand Marg, C-Scheme, Jaipur-302001



----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12278/2021

Sandeep Chhabra Son Of Late Shri Moti Lal Jain, Having His
Address At B-9, Vivekanand Marg, C-Scheme, Jaipur-302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12284/2021

Motisons Jewellers Limited, Having Its Registered Address At
270, 271, 272 And 276 Johri Bazar, Jaipur Rj 302003 Through
Its Authorised Signatory Shri Sanjay Chhabra Son Of Late Shri
Moti Lal Jain

----Petitioner

Versus

Income Tax Officer, Ward 1(3), Jaipur Having Its Address At New
Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-
302005

----Respondent

S.B. Civil Writ Petition No. 12331/2021

Motisons Shares Private Limited, Having Its Registered Address
At 2Nd Floor, Chandwani Smariti Bhawan Jwalapur-Kankhal Main
Road, Near Ram Nagar Haridwar Ur 249403 Also At 6Th Floor,
Sb-110, Motisons Tower, Lalkothi, Tonk Road, Jaipur 302015
Through Its Authorized Signatory Shri Sanjay Chhabra Son Of
Late Shri Moti Lal Jain.

----Petitioner

Versus

Income Tax Officer, Ward 6(2), Jaipur Having Its Address At New
Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur
302005



----Respondent

S.B. Civil Writ Petition No. 12345/2021

Motisons Commodities Private Limited, Having Its Registered Address At 2Nd Floor, Chandwani Smariti Bhawan Jwalapur-Kankhal Main Road, Near Ram Nagar Haridwar Ur 249403 Also At 6Th Floor, Sb-110, Motisons Tower, Lalkothi, Tonk Road, Jaipur 302015 Through Its Authorised Signatory Shri Sanjay Chhabra Son Of Late Shri Moti Lal Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12356/2021

Sandeep Chhabra Son Of Late Shri Moti Lal Jain, Having His Address At B-9, Vivekanand Marg, C-Scheme, Jaipur 302001

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 12357/2021

Smt. Anju Goyal W/o Shri Anil Goyal, Aged About 55 Years, Having Her Address At 1-B, Sangram Colony, C-Scheme, Jaipur In The State Of Rajasthan 302001

----Petitioner

Versus

Income Tax Officer, Ward 6(3), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 12359/2021

Motisons Commodities Private Limited, Having Its Registered Address At 2Nd Floor, Chandwani Smariti Bhawan Jwalapur-Kankhal Main Road, Near Ram Nagar Haridwar Ur 249403 Also At 6Th Floor, Sb-110, Motisons Tower, Lalkothi, Tonk Road, Jaipur



302015 Through Its Authorized Signatory Shri Sanjay Chhabra
Son Of Late Shri Moti Lal Jain.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur 302005

----Respondent

S.B. Civil Writ Petition No. 12494/2021

Lotus Buildtech Private Limited, Having Address D340A,
Siddharth Nagar, Jaipur In The State Of Rajasthan, 302017
Through Its Authorized Signatory Ram Karan Bhakar.

----Petitioner

Versus

Income Tax Officer, Ward 6(2) Jaipur Having Its Address At New
Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur
302005

----Respondent

S.B. Civil Writ Petition No. 12497/2021

Saroj Devi Nayak, Having Address At 225, Mayko Ka Mohalla,
Behind Lata Cinema, Jhotwara, Jaipur. In The State Of Rajasthan
302012

----Petitioner

Versus

Income Tax Officer, Ward 1(1) Jaipur Having Its Address At New
Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur
302005

----Respondent

S.B. Civil Writ Petition No. 12512/2021

Sandeep Chhabra Son Of Late Shri Moti Lal Jain, Having His
Address At B-9, Vivekanand Marg, C-Scheme, Jaipur- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having
Its Address At New Central Revenue Building, Bhagwan Das
Road, C-Scheme, Jaipur- 302005.

----Respondent



S.B. Civil Writ Petition No. 12513/2021

Motisons Commodities Private Limited, Having Its Registered Address At 2Nd Floor, Chandwani Smariti Bhawan Jwalapur-Kankhal Main Road, Near Ram Nagar Haridwar Ur 249403 Also At 6Th Floor, Sb-110, Motisons Tower, Lalkothi, Tonk Road,jaipur 302015 Through Its Authorised Signatory Shri Sanjay Chhabra Son Of Late Shri Moti Lal Jain

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 12515/2021

Sanjay Chhabra Son Of Late Shri Moti Lal Jain, Having His Address At B-9, Vivekanand Marg, C-Scheme, Jaipur- 302001.

----Petitioner

Versus

Assistant Commissioner Of Income Tax, Circle-6, Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 12517/2021

Lotus Buildtech Private Limited, Having Address D340A, Siddharth Nagar, Jaipur In The State Of Rajasthan, 302017 Through Its Authorzied Signatory Ram Karan Bhakar.

----Petitioner

Versus

Income Tax Officer, Ward 6(2) Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur- 302005

----Respondent

S.B. Civil Writ Petition No. 12526/2021

Arti Dubey D/o Shri Ram Gopal Debey, Aged About 50 Years, R/o Sb-112, Lal Kothi, Tonk Road, Jaipur.

----Petitioner

Versus



Income Tax Officer, Income Tax Department, Ward 6 (3), New Central Revenue Building, Bhagwan Dass Road, C-Scheme, Jaipur

----Respondent

S.B. Civil Writ Petition No. 12727/2021

Arti Dubey D/o Shri Ram Gopal Dubey, Aged About 50 Years, R/o Sb-112, Lal Kothi, Tonk Road, Jaipur.

----Petitioner

Versus

Income Tax Officer, Income Tax Department, Ward 6(3), New Central Revenue Building, Bhagwan Dass Road, C-Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 12864/2021

Shree Mangal Sodium India Private Limited, Having Its Registered Office At F-262, Road No. 13, V.k.i. Area, Jaipur-302013 Through Its Director Sh. Sharad Mangal.

----Petitioner

Versus

Income Tax Officer, Ward - 4(2), Jaipur, New Central Revenue Building, Bhagwan Das Road, C - Scheme, Jaipur.

----Respondent

S.B. Civil Writ Petition No. 12985/2021

Ajay Rawat, Having Address At 13, Bhairav Path, Jawahar Lal Nehru Marg, Jaipur In The State Of Rajasthan - 302004

----Petitioner

सत्यमेव जयते

Versus

Income Tax Officer, Ward 6(1), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur-302005

----Respondent

S.B. Civil Writ Petition No. 12988/2021

Sriram Associates, Having Its Address At E-28 Gaytri Plaza, Transport Nagar, Jaipur 302001 Now At B-14, Shiprapath, Heera Nagar, Mansarovar, Jaipur Through Its Partner Gyan Chand Agarwal.

----Petitioner



Versus

Income Tax Officer, Ward 6 (2), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Scheme, Jaipur- 302005.

----Respondent

S.B. Civil Writ Petition No. 12989/2021

Saroj Garg W/o Shri Vishnu Mohan Garg, Aged About 59 Years, C/o Janta Medicos, Neem Ka Thana, Sikar, Rajasthan-332713.

----Petitioner

Versus

1. Income Tax Officer, Ward Neem Ka Thana, Near Santoshi Mata Mandir, Chhawani Road, Khetri Mode, Godawas Road, Neem Ka Thana, Rajasthan- 332705.

2. Union Of India, Through Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)- 110001.

----Respondents

S.B. Civil Writ Petition No. 12995/2021

Nischal Sidana Huf, Having Address At 164, Pratap Nagar, Khatipura Road, Vaishali Nagar, Jaipur In The State Of Rajasthan-302021 Through Its Karta Shri Nischal Sidana

----Petitioner

Versus

Income Tax Officer, Ward 1(3), Jaipur Having Its Address At New Central Revenue Building, Bhagwan Das Road, C-Schme, Jaipur- 302005

----Respondent

S.B. Civil Writ Petition No. 13286/2021

Namit Agarwal S/o Late Shri Rajendra Prasad Agarwal, Aged About 50 Years, Resident Of 71, 3Rd Floor, Shri Gopal Nagar, Gopalpura Bypass, Jaipur, Rajasthan - 302018

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Circle-6, Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Though Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001



----Respondents

S.B. Civil Writ Petition No. 13287/2021

Reena Agarwal W/o Shri Manish Agarwal, Aged About 48 Years,
Resident Of 9, Vasundhara Colony, Tonk Road, Jaipur, Rajasthan
- 302018

----Petitioner

Versus

1. Income Tax Officer, Ward 6(2), Ncr Building, Bhagwan Das Road, Jaipur, Rajasthan - 302005
2. Union Of India, Through Its Secretary, Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, North Block, New Delhi (Nct)-110001

----Respondents

S.B. Civil Writ Petition No. 13351/2021

Day Night Trading Private Limited, 30, Janpath, Kishan Nagar, Shyam Nagar, Jaipur-302019, Rajasthan Through Its Director Nawdip Khemka S/o Late Gulab Chand Khemka, Aged About 55 Years, R/o 30, Janpath, Kishan Nagar, Shyam Nagar, Jaipur-302019, Rajasthan

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(3), Income Tax Department, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13352/2021

Nawdeep Kumar Khemka Huf, 30, Kishan Nagar, Janpath, Shyam Nagar Ext., Jaipur - 302019, Rajasthan Through Its Karta Nawdip Khemka S/o Late Gulab Chand Khemka, Aged About 55 Years, R/o 30, Janpath, Kishan Nagar, Shyam Nagar, Jaipur-302019, Rajasthan.

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(3), Income Tax Department, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13369/2021



Suman Khemka, W/o Gyandeep Khemka, Aged About 47 Years,
R/o 30, Kishan Nagar, Janpath, Shyam Nagar Ext., Jaipur-
302019, Rajasthan

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(3), Income Tax
Department, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13372/2021

Smriti Khemka, D/o Nawdip Khemka, Aged About 28 Years, 30,
Khemka Sadan, Janpath, Kishan Nagar, Shyam Nagar, Jaipur-
302019, Rajasthan

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(4), Income Tax
Department, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13377/2021

Parshvanath Finvest Private Limited, F-32, Ajad Marg, Behd. Bjp
Office C-Scheme, 302001, Rajasthan Through Its Director Mr.
Ajay Gangwal S/o Anup Chand Gangwal, Aged About 52 Years,
R/o 112, Kailash Puri, Tonk Road, Jaipur.

----Petitioner

Versus

Income Tax Officer, Ito Wd 6(2), New Central Revenue Building,
Bhagwan Das Road, Jaipur Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13378/2021

Gyandeep Khemka Huf, 30, Kishan Nagar, Janpath, Shyam
Nagar, Jaipur- 302019, Rajasthan Through Its Karta Gyan Deep
Khemka S/o Late Gulab Chand Khemka, Aged About 52 Years,
R/o 135, Everest Vihar, Brij Lal Pura, Tn Mishra Marg, Gopal Pura
Bypass, Jaipur- 302019, Rajasthan.

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(3), Income Tax



Department, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005.

----Respondent

S.B. Civil Writ Petition No. 13379/2021

Swati Khemka W/o Nawdip Khemka, Aged About 47 Years, R/o
30, Kishan Nagar, Janpath, Shyam Nagar Ext. Jaipur-302019,
Rajasthan

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1 (4), Income Tax
Department, New Central Revenue Building, Bhagwan Das Road,
Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13390/2021

Ashish Sharma S/o Sohal Lal Sharma, Aged About 36 Years, R/o
49, Vivek Vihar, Bajaj Nagar, Jaipur- 302015.

----Petitioner

Versus

Income Tax Officer, Itd Wd 6(3), New Central Revenue Building,
Bhagwan Das Road, Jaipur, Rajasthan 302005.

----Respondent

S.B. Civil Writ Petition No. 13399/2021

Thar Share Brokers Private Limited, F-32, Ajad Marg, Behd. Bjp
Office, C-Scheme, 302001 Rajasthan Through Its Director Mr.
Ajay Gangwal S/o Anup Chand Gangwal, Aged About 52 Years,
R/o 112, Kailash Puri, Tonk Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income, Circle-6, New Central
Revenue Building, Bhagwan Das Road, Jaipur Rajasthan 302005.

----Respondent

S.B. Civil Writ Petition No. 13405/2021

Gyandeep Khemka S/o Late Gulab Chand Khemka, Aged About
52 Years, R/o 135, Everest Vihar, Brij Lal Pura, Tn Mishra Marg,
Gopal Pura Bypass, Jaipur-302019, Rajasthan.

----Petitioner

Versus



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

----Respondent

S.B. Civil Writ Petition No. 13409/2021

Gck Stock Private Limited, A-1, A1, Sameer Apartments, Sv Road, Andheri (W), Mumbai-400058, Maharashtra Through Its Director Gyan Deep Khemka S/o Late Gulab Chand Khemka, Aged About 52 Years, R/o 135, Everest Vihar, Brij Lal Pura, Tn Mishra Marg, Gopal Pura Bypass, Jaipur-302019, Rajasthan.

----Petitioner

Versus

Office Of The Income Tax Officer, Ward 9(3)(1), Income Tax Department, Room No. 419, 4Th Floor, Aayakar Bhavan, Mahatishi Karve Road, Mumbai-400020, Maharashtra.

----Respondent

S.B. Civil Writ Petition No. 13410/2021

Thar Share Brokers Private Limited, F-32, Ajad Marg, Behd. Bjp Office C-Scheme, 302001, Rajasthan Through Its Director Mr. Ajay Gangwal S/o Anup Chand Gangwal, Aged About 52 Years, R/o 112, Kailash Puri, Tonk Road, Jaipur.

----Petitioner

Versus

Assistant Commissioner Of Income, Circle-6, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13414/2021

Nawdip Khemka S/o Late Gulab Chand Khemka, Aged About 55 Years, R/o 30, Janpath, Kishan Nagar, Shyam Nagar, Jaipur-302019, Rajasthan.

----Petitioner

Versus

Office Of The Income Tax Officer, Ito Wd 1(3), Income Tax Department, New Central Revenue Building, Bhagwan Das Road, Jaipur, Rajasthan 302005

----Respondent

S.B. Civil Writ Petition No. 13421/2021

Parag Modi Son Of Shri Madhu Kant Modi, Aged About 35 Years,



Resident Of 1893, Near Lal Hathi Temple, Nahargarh Road,
Chandpole Bazar, Jaipur, Rajasthan 302002

----Petitioner

Versus

Income Tax Officer, Ward 4(1), Jaipur Having Office At New
Central Revenue Building, Bhagwan Dass Road, Jaipur,
Rajasthan-302005

----Respondent



S.B. Civil Writ Petition No. 12249/2021

Dinesh Kumar Agarwal Son Of Shri Bhagwati Prasad Agarwal,
Aged About 54 Years, Resident Of Village And Post Jhilo, Tehsil
Neem Ka Thana, District Sikar (Raj.)

----Petitioner

Versus

Income Tax Officer, Ito Wd Neem Ka Thana, District Sikar
(Raj.)

----Respondent

For Petitioner(s) : Mr. Sanjay Jhanwar.
Mr. Siddharth Ranka.
Mr. Mahendra Gargieya.
Mr. Moht Khandelwal.
Mr. Prakul Khurana.
Mr. Vedant Agarwal.
Mr. Javed Khan
Mr. Jaideep Malik
Mr. Ajatshatru Mina.
Mr. Shashwat Purohit.
Mr. Jaiverdhan Joshi.
Mr. Devanshu Sharma
Mr. Dileep Shiv Puri.
Mr. S.L. Poddar.
Mr. Anant Kasliwal.
Mr. Sunil Rewar.
Mr. K.K. Pandit.
Mr. Prateek Kedawat.
Mr. Akarsh Mathur.
Mr. Takhat Singh.

For Respondent(s) : Mr. R.B. Mathur.
Mr. Anuroop Singhi.
Mr. Anil Mehta.
Ms. Parinitoo Jain.



HON'BLE MR. JUSTICE INDERJEET SINGH

Order

25/11/2021

In all these writ petitions, since common question of law is involved, hence with consent of the parties all these writ petitions have been heard together and are being decided by the present common order.

From perusal of the record, it is revealed that the petitioners are aggrieved of issuance of the re-assessment notice u/s.148 of the Income Tax Act, 1961 (**hereinafter to be referred as the Act**), which according to the petitioners is barred by limitation and that the respondent before issuing the notice under Section 148 of the Act has not followed the mandatory procedure prescribed under Section 148A of the Act as prescribed by the Finance Act, 2021 and applicable w.e.f. 01.04.2021 before issuance of notice under Section 148 of the Act.

At the outset, all the counsels appearing for the petitioners jointly submitted that the issue involved in these writ petitions has been considered and decided by the Division Bench of the Allahabad High Court in the matter of '**Ashok Kumar Agarwal Vs. Union of India through its Revenue Secretary North Block & Ors.**' (Writ Tax No.524/2021) decided on 30.09.2021 followed with order dated 08.10.2021 wherein it has been held as under:

"63. Having heard learned counsel for the parties and having perused the record, we find that the thrust of the submissions advanced by learned counsel for the petitioners, are:

(i) By substituting the provisions of the Act by means of the Finance Act, 2021 with effect from 01.04.2021, the old provisions



were omitted from the statute book and replaced by fresh provisions with effect from 01.04.2021. Relying on the principle - substitution omits and thus obliterates the pre-existing provision, it has been further submitted, in absence of any saving clause shown to exist either under the Ordinance or the Enabling Act or the Finance Act 2021, there exists no presumption in favour of the old provision continuing to operate for any purpose, beyond 31.03.2021.

(ii) The Act is a dynamic enactment that sustains through enactment of the Finance Act every year. Therefore, on 1st April every year, it is the Act as amended by the Finance Act, for that year which is applied. In the present case, it is the Act as amended by the Finance Act 2021, that confronted the Enabling Act as was pre-existing. In absence of any legislative intent expressed either under the Finance Act, 2021 or under the Enabling Act, to preserve any part of the pre-existing Act, plainly, reference to provisions of Sections 147 and 148 of the Act and the words 'assessment' and 'reassessment' appearing in the Notifications issued under the Enabling Act may be read to be indicating only at proceedings already commenced prior to 01.04.2021, under the Act (before amendment by the Finance Act, 2021). The delegated action performed under the Enabling Act cannot, itself create an overriding effect in favour of the Enabling Act.

(iii) The Enabling Act read with its Notifications does not validate the initiation of any proceeding that may otherwise be incompetent under the law. That law only affects the time limitation to conduct or conclude any proceeding that may have been or may be validly instituted under the Act, whether prior to or after its amendment by Finance Act, 2021. Insofar as, Section 1(2)(a) unequivocally enforced Sections 2 to 88 of the Finance Act, 2021, w.e.f. 01.04.2021, there can be no dispute if any valid proceeding could be initiated under the pre-existing Section 148 read with Section 147, after 01.04.2021. In support thereof other submission also appear to exist - based upon the enactment of Section 148A (w.e.f. 01.04.2021).





(iv) The delegation made could be exercised within the four corners of the principal legislation and not to overreach it. Insofar as the Enabling Act does not delegate any power to legislate - with respect to enforceability of any provision of the Finance Act, 2021 and those provisions (Sections 2 to 88) had come into force, on their own, on 01.04.2021, any exercise of the delegate under the Enabling Act, to defeat the plain enforcement of that law would be wholly unconstitutional.

(v) It also appears to be the submission of learned counsel for the petitioners that the Parliament being aware of all realities, both as to the fact situation and the laws that were existing, it had consciously enacted the Enabling Act, to extend certain time limitations and to enforce only a partial change to the reassessment procedure, by enacting section 151-A to the Act. It then enacted the Finance Act, 2021 to change the substantive and procedural law governing the reassessment proceedings. That having been done, together with introduction of section 148-A to the Act, legislative field stood occupied, leaving the delegate with no room to manipulate the law except as to the time lines with respect to proceedings that may have been initiated under the Act (both prior to and after enforcement of the Finance Act, 2021). To bolster their submission, learned counsel for the petitioners also rely on the principle - the delegated legislation can never defeat the principal legislation.

(vi) Last, it has also been asserted, the non-obstante clause created under section 3(1) of the Enabling Act must be read in the context and for the purpose or intent for which it is created. It cannot be given a wider meaning or application as may defeat the other laws.

64. As to the first line of reasoning applied by the learned counsel for the petitioner, as noted above, there can be no exception to the principle - an Act of legislative substitution is a composite act. Thereby, the legislature chooses to put in place another or, replace an existing provision of law. It involves simultaneous omission and re-enactment. By its very nature, once a new provision has been put in place of a pre-existing provision, the earlier provision





cannot survive, except for things done or already undertaken to be done or things expressly saved to be done. In absence of any express saving clause and, since no reassessment proceeding had been initiated prior to the Act of legislative substitution, the second aspect of the matter does not require any further examination.

65. Therefore, other things apart, undeniably, on 01.04.2021, by virtue of plain/unexcepted effect of Section 1(2)(a) of the Finance Act, 2021, the provisions of Sections 147, 148, 149, 151 (as those provisions existed upto 31.03.2021), stood substituted, along with a new provision enacted by way of Section 148A of that Act. In absence of any saving clause, to save the pre-existing (and now substituted) provisions, the revenue authorities could only initiate reassessment proceeding on or after 01.04.2021, in accordance with the substituted law and not the pre-existing laws.

66. It is equally true that the Enabling Act that was pre-existing, had been enforced prior to enforcement of the Finance Act, 2021. It confronted the Act as amended by Finance Act, 2021, as it came into existence on 01.04.2021. In the Enabling Act and the Finance Act, 2021, there is absence, both of any express provision in itself or to delegate the function - to save applicability of the provisions of sections 147, 148, 149 or 151 of the Act, as they existed up to 31.03.2021. Plainly, the Enabling Act is an enactment to extend timelines only. Consequently, it flows from the above - 01.04.2021 onwards, all references to issuance of notice contained in the Enabling Act must be read as reference to the substituted provisions only. Equally there is no difficulty in applying the pre-existing provisions to pending proceedings. Looked in that manner, the laws are harmonized.

67. It may also be not forgotten, a reassessment proceeding is not just another proceeding emanating from a simple show cause notice. Both, under the pre-existing law as also under the law enforced from 01.04.2021, that proceeding must arise only upon jurisdiction being validly assumed by the assessing authority. Till such time jurisdiction is





validly assumed by assessing authority - evidenced by issuance of the jurisdictional notice under Section 148, no re-assessment proceeding may ever be said to be pending before the assessing authority. The admission of the revenue authorities that all re-assessment notices involved in this batch of writ petitions had been issued after the enforcement date 01.04.2021, is tell-tale and critical. As a fact, no jurisdiction had been assumed by the assessing authority against any of the petitioners, under the unamended law. Hence, no time extension could ever be made under section 3(1) of the Enabling Act, read with the Notifications issued thereunder.



68. The submission of the learned Additional Solicitor General of India that the provision of Section 3(1) of the Enabling Act gave an overriding effect to that Act and therefore saved the provisions as existed under the unamended law, also cannot be accepted. That saving could arise only if jurisdiction had been validly assumed before the date 01.04.2021. In the first place Section 3(1) of the Enabling Act does not speak of saving any provision of law. It only speaks of saving or protecting certain proceedings from being hit by the rule of limitation. That provision also does not speak of saving any proceeding from any law that may be enacted by the Parliament, in future. For both reasons, the submission advanced by learned Additional Solicitor General of India is unacceptable.

69. Even otherwise the word 'notwithstanding' creating the non obstante clause, does not govern the entire scope of Section 3(1) of the Enabling Act. It is confined to and may be employed only with reference to the second part of Section 3(1) of the Enabling Act i.e. to protect proceedings already under way. There is nothing in the language of that provision to admit a wider or sweeping application to be given to that clause - to serve a purpose not contemplated under that provision and the enactment, wherein it appears.

70. The upshot of the above reasoning is, the Enabling Act only protected certain proceedings that may have become time barred on 20.03.2020, upto the date



30.06.2021. Correspondingly, by delegated legislation incorporated by the Central Government, it may extend that time limit. That time limit alone stood extended upto 30 June, 2021. We also note, the learned Additional Solicitor General of India may not be entirely correct in stating that no extension of time was granted beyond 30.06.2021. Vide Notification No. 3814 dated 17.09.2021, issued under section 3(1) of the Enabling Act, further extension of time has been granted till 31.03.2022. In absence of any specific delegation made, to allow the delegate of the Parliament, to indefinitely extend such limitation, would be to allow the validity of an enacted law i.e. the Finance Act, 2021 to be defeated by a purely colourable exercise of power, by the delegate of the Parliament.



71. Here, it may also be clarified, Section 3(1) of the Enabling Act does not itself speak of reassessment proceeding or of Section 147 or Section 148 of the Act as it existed prior to 01.04.2021. It only provides a general relaxation of limitation granted on account of general hardship existing upon the spread of pandemic COVID -19. After enforcement of the Finance Act, 2021, it applies to the substituted provisions and not the pre-existing provisions.

72. Reference to reassessment proceedings with respect to pre-existing and now substituted provisions of Sections 147 and 148 of the Act has been introduced only by the later Notifications issued under the Act. Therefore, the validity of those provisions is also required to be examined. We have concluded as above, that the provisions of Sections 147, 148, 148A, 149, 150 and 151 substituted the old/pre-existing provisions of the Act w.e.f. 01.04.2021. We have further concluded, in absence of any proceeding of reassessment having been initiated prior to the date 01.04.2021, it is the amended law alone that would apply. We do not see how the delegate i.e. Central Government or the CBDT could have issued the Notifications, plainly to over reach the principal legislation. Unless harmonized as above, those Notifications would remain invalid.



73. Unless specifically enabled under any law and unless that burden had been discharged by the respondents, we are unable to accept the further submission advanced by the learned Additional Solicitor General of India that practicality dictates that the reassessment proceedings be protected. Practicality, if any, may lead to legislation. Once the matter reaches Court, it is the legislation and its language, and the interpretation offered to that language as may primarily be decisive to govern the outcome of the proceeding. To read practicality into enacted law is dangerous. Also, it would involve legislation by the Court, an idea and exercise we carefully tread away from.

74. Similarly, the mischief rule has limited application in the present case. Only in case of any doubt existing as to which of the two interpretations may apply or to clear a doubt as to the true interpretation of a provision, the Court may look at the mischief rule to find the correct law. However, where plain legislative action exists, as in the present case (whereunder the Parliament has substituted the old provisions regarding reassessment with new provisions w.e.f. 01.04.2021), the mischief rule has no application.

75. As we see there is no conflict in the application and enforcement of the Enabling Act and the Finance Act, 2021. Juxtaposed, if the Finance Act, 2021 had not made the substitution to the reassessment procedure, the revenue authorities would have been within their rights to claim extension of time, under the Enabling Act. However, upon that sweeping amendment made the Parliament, by necessary implication or implied force, it limited the applicability of the Enabling Act and the power to grant time extensions thereunder, to only such reassessment proceedings as had been initiated till 31.03.2021. Consequently, the impugned Notifications have no applicability to the reassessment proceedings initiated from 01.04.2021 onwards.

76. Upon the Finance Act 2021 enforced w.e.f. 1.4.2021 without any saving of the provisions substituted, there is no room to reach a conclusion as to conflict of laws. It was for the assessing authority to act





according to the law as existed on and after 1.4.2021. If the rule of limitation permitted, it could initiate, reassessment proceedings in accordance with the new law, after making adequate compliance of the same. That not done, the reassessment proceedings initiated against the petitioners are without jurisdiction.

77. Insofar as the decision of the Supreme Court in the case of **Ramesh Kymal Vs. Siemens Gamesa Renewable Power Private Limited (supra)** is concerned, we opine, the same is wholly distinguishable. Therein The Insolvency and Bankruptcy Code 2016 was amended by the Parliament and a new Section 10A, was introduced, apparently again on account of the difficulties arising from the spread of pandemic COVID-19. That Section reads as under:

"10A. Notwithstanding anything contained in sections 7, 9 and 10, no application for initiation of corporate insolvency resolution process of a corporate debtor shall be filed, for any default arising on or after 25th March, 2020 for a period of six months or such further period, not exceeding one year from such date, as may be notified² in this behalf: Provided that no application shall ever be filed for initiation of corporate insolvency resolution process of a corporate debtor for the said default occurring during the said period. Explanation. - For the removal of doubts, it is hereby clarified that the provisions of this section shall not apply to any default committed under the said sections before 25th March, 2020.]"

78. Plainly, in that case, the earlier provisions were not substituted rather they continued to exist. The parliamentary intervention by introducing Section 10A of that Act only provided - no proceeding be instituted for any default arising after 21.3.2020, for a period of six months or such period not exceeding one year, as may be notified. Thus, in that case, by virtue of amendment made, delegated power created, could be exercised to relax the otherwise stringent provisions of the Act, in cases, wherein difficulties arose from the spread of the pandemic COVID-19. Thus, that ratio is plainly distinguishable.

79. As to the decision of the Chhattisgarh High Court, with all respect, we are unable to persuade ourselves to that view.





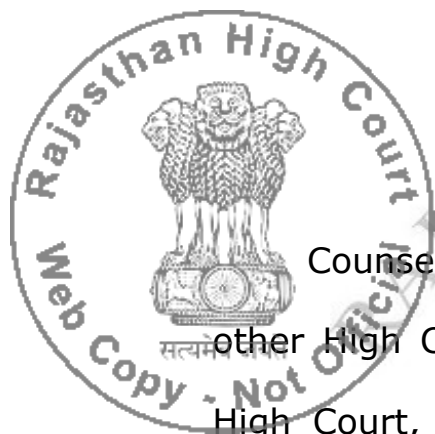
According to us, it would be incorrect to look at the delegation legislation i.e. Notification dated 31.03.2021 issued under the Enabling Act, to interpret the principal legislation made by Parliament, being the Finance Act, 2021. A delegated legislation can never overreach any Act of the principal legislature. Second, it would be over simplistic to ignore the provisions of, either the Enabling Act or the Finance Act, 2021 and to read and interpret the provisions of Finance Act, 2021 as inoperative in view of the fact circumstances arising from the spread of the pandemic COVID-19. Practicality of life de hors statutory provisions, may never be a good guiding principle to interpret any taxation law. In absence of any specific clause in Finance Act, 2021, either to save the provisions of the Enabling Act or the Notifications issued thereunder, by no interpretative process can those Notifications be given an extended run of life, beyond 31 March 2020. They may also not infuse any life into a provision that stood obliterated from the statute with effect from 31.03.2021. Inasmuch as the Finance Act, 2021 does not enable the Central Government to issue any notification to reactivate the pre-existing law (which that principal legislature had substituted), the exercise made by the delegate/Central Government would be de hors any statutory basis. In absence of any express saving of the pre-existing laws, the presumption drawn in favour of that saving, is plainly impermissible. Also, no presumption exists that by Notification issued under the Enabling Act, the operation of the pre-existing provision of the Act had been extended and thereby provisions of Section 148A of the Act (introduced by Finance Act 2021) and other provisions had been deferred. Such Notifications did not insulate or save, the pre-existing provisions pertaining to reassessment under the Act.

80. In view of the above, all the writ petitions must succeed and are allowed. It is declared that the Ordinance, the Enabling Act and Sections 2 to 88 of the Finance Act 2021, as enforced w.e.f. 01.04.2021, are not conflicted. Insofar as the Explanation appended to Clause A(a), A(b), and the impugned Notifications dated





31.03.2021 and 27.04.2021 (respectively) are concerned, we declare that the said Explanations must be read, as applicable to reassessment proceedings as may have been in existence on 31.03.2021 i.e. before the substitution of Sections 147, 148, 148A, 149, 151 & 151A of the Act. Consequently, the reassessment notices in all the writ petitions are quashed. It is left open to the respective assessing authorities to initiate reassessment proceedings in accordance with the provisions of the Act as amended by Finance Act, 2021, after making all compliances, as required by law."



Counsels for the petitioners further submitted that various other High Courts including Delhi High Court, Punjab & Haryana High Court, Gujarat High Court, Bombay High Court & Madhya Pradesh High Court have also considered the same issue and passed the interim orders in favour of the assessee.

Counsels appearing on behalf of the respondents opposed the writ petitions and relied upon the judgment passed by the learned Single Judge of Chhattisgarh High Court in the matter of **Palak Khatuja Vs. Union of India & Ors.** (W.P. (T) No.149 of 2021) in favour of the Department, however, not disputed the judgment passed by the Division Bench of the Allahabad High Court in the matter of **Ashok Kumar (supra)** on the question of law involved in these writ petitions.

Heard counsel for the parties and perused the record.

I find that the issue involved in the present writ petitions is squarely covered by the decision of the Allahabad High Court in the matter of **Ashok Kumar (supra)**, which in my view is a correct view and has been taken after considering the judgment passed by the Single Bench of Chhattisgarh High Court in the matter of **Palak Khatuja (supra)** which has been relied upon by



respondents' counsel and therefore in my considered view the present petitions deserve to succeed.

Accordingly, the writ petitions are allowed. The re-assessment notice issued to the petitioners under Section 148 of the Income Tax Act is quashed. However, it is left open to the assessing authority to initiate re-assessment proceedings in accordance with the provisions of the Act, as amended by the Finance Act, 2021 after making due compliance as required under the law. A copy of this order be placed separately in each file.



(INDERJEET SINGH),J

MG/72,88,89,90,96,97,98,163,164, 244-479
(Except -264,267,279 & 330)

