

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

D.B. Special Appeal Writ No. 156/2022

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

----Appellant

Versus

Day Night Trading Private Limited, 30, Kishan Nagar,
Janpath, Shyam Nagar Ext., 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.

----Respondent

connected with

D.B. Special Appeal Writ No. 157/2022

Office Of The Income Tax Officer

----Appellant

Versus

Gyandeep Khemka Huf

----Respondent

D.B. Special Appeal Writ No. 158/2022

Income Tax Officer

----Appellant

Versus

Gokul Das Maheshwari Son Of Late Shri Roop Chand
Maheshwari

----Respondent

D.B. Special Appeal Writ No. 159/2022

Income Tax Officer, Ward 1(3)

----Appellant

Versus

Ashish Agarwal S/o Shri Chiranjeev Lal Agarwal

----Respondent

D.B. Special Appeal Writ No. 160/2022

Office Of The Income Tax Officer

-----Appellant

Versus

Motisons Jewellers Limited

-----Respondent

D.B. Special Appeal Writ No. 161/2022

Income Tax Officer

-----Appellant

Versus

Girdhar Jewellers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 163/2022

Office Of The Income Tax Officer

-----Appellant

Versus

Suman Khemka W/o Gyandeep Khemka

-----Respondent

D.B. Special Appeal Writ No. 164/2022

Office Of The Income Tax Officer

-----Appellant

Versus

Nawdeep Kumar Khemka Huf

-----Respondent

D.B. Special Appeal Writ No. 165/2022

Joint Commissioner Of Income Tax

-----Appellant

Versus

Nav Ratan Agrawal S/o Shri Radhey Shyam Agrawal

-----Respondent

D.B. Special Appeal Writ No. 168/2022

Income Tax Officer, Ward-1(4)

-----Appellant

Versus

Reena Goyal D/o Ram Ratan Goyal

-----Respondent

D.B. Special Appeal Writ No. 169/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Lawat Jewellers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 170/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Rambhajos

-----Respondent

D.B. Special Appeal Writ No. 171/2022

Office Of The Income Tax Officer

-----Appellant

Versus

Swati Khemka W/o Nawdip Khemka

-----Respondent

D.B. Special Appeal Writ No. 172/2022

Office Of The Income Tax Officer

-----Appellant

Versus

Nischal Sidana Huf

-----Respondent

D.B. Special Appeal Writ No. 173/2022

Income Tax Officer

-----Appellant

Versus

Akhil Maheshwari S/o Shri Ballabh Das Maheshwari

-----Respondent

D.B. Special Appeal Writ No. 174/2022

Asst. Commissioner Of Income Tax, Circle-4, Jaipur

----Appellant

Versus

Kiran Infra Engineers Limited

----Respondent

D.B. Special Appeal Writ No. 175/2022

Asst. Commissioner Of Income Tax, Circle-4, Jaipur

----Appellant

Versus

Hema Agarwal D/o Sh. Bal Kishan Agarwal

----Respondent

D.B. Special Appeal Writ No. 176/2022

Office Of The Income Tax Officer

----Appellant

Versus

Smriti Khemka, D/o Nawdip Khemka

----Respondent

D.B. Special Appeal Writ No. 177/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Deepika Naredi Daughter Of Shri Radhey Shyam Mitta

----Respondent

D.B. Special Appeal Writ No. 178/2022

Office Of The Income Tax Officer

----Appellant

Versus

Dhandia Exports

----Respondent

D.B. Special Appeal Writ No. 179/2022

Office Of The Income Tax Officer

----Appellant

Versus

Dhandia Gems Corporation

----Respondent

D.B. Special Appeal Writ No. 180/2022

Income Tax Officer

-----Appellant

Versus

Nehal Jain D/o Shri Dinesh Kumar Jain

-----Respondent

D.B. Special Appeal Writ No. 181/2022

Income Tax Officer

-----Appellant

Versus

Priyanka Agarwal D/o Shri Om Prakash Kedia

-----Respondent

D.B. Special Appeal Writ No. 182/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Ravindra Agarwal Son Of Sobhag Mal Agarwal

-----Respondent

D.B. Special Appeal Writ No. 183/2022

Income Tax Officer, Ward 4(2)

-----Appellant

Versus

Ravi Agarwal S/o Shri Rajendra Kumar Agarwal

-----Respondent

D.B. Special Appeal Writ No. 184/2022

Income Tax Officer

-----Appellant

Versus

Vijay Kumar Goyal S/o Shri Gauri Shankar Agarwal

-----Respondent

D.B. Special Appeal Writ No. 185/2022

Income Tax Officer, Ward 7(2), Jaipur

-----Appellant

Versus

Kaushalya Sharma Wife Of Shri Roshan Lal Sharma
----Respondent

D.B. Special Appeal Writ No. 186/2022

Income Tax Officer
----Appellant

Versus

Manoj Kumar Agarwal Son Of Sobhag Mal Agarwal
----Respondent

D.B. Special Appeal Writ No. 187/2022

Assistant Commissioner Of Income Tax
----Appellant

Versus

Lalit Kumar Naredi Son Of Late Shri Durga Prasad
Naredi
----Respondent

D.B. Special Appeal Writ No. 188/2022

Assistant Commissioner Of Income Tax
----Appellant

Versus

Deepika Naredi Daughter Of Shri Radhey Shyam Mitta
----Respondent

D.B. Special Appeal Writ No. 189/2022

Income Tax Officer
----Appellant

Versus

Hajari Lal Sharma Huf
----Respondent

D.B. Special Appeal Writ No. 190/2022

Assistant Commissioner Of Income Tax
----Appellant

Versus

Rambhajos
----Respondent

D.B. Special Appeal Writ No. 191/2022

Income Tax Officer

----Appellant

Versus

Chetan Agrawal

----Respondent

D.B. Special Appeal Writ No. 192/2022

Income Tax Officer

----Appellant

Versus

Suresh Kumar Kedia S/o Prahlad Rai Kedia

----Respondent

D.B. Special Appeal Writ No. 193/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Alok Kumar Jain S/o Shri S.n. Jain

----Respondent

D.B. Special Appeal Writ No. 194/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Deep Shikha Developers Private Limited

----Respondent

D.B. Special Appeal Writ No. 195/2022

Income Tax Officer

----Appellant

Versus

Vijay Kumar Goyal S/o Shri Gauri Shankar Agarwal

----Respondent

D.B. Special Appeal Writ No. 196/2022

Income Tax Officer

----Appellant

Versus

Vikram Agarwal S/o Shri Sitaram Agarwal

-----Respondent

D.B. Special Appeal Writ No. 197/2022

Income Tax Officer

-----Appellant

Versus

Mahesh Chandra Sharma S/o Shri Vaidh G.n. Sharma

-----Respondent

D.B. Special Appeal Writ No. 198/2022

Income Tax Officer

-----Appellant

Versus

Nisha Agarwal D/o Shri Rajendra Agarwal

-----Respondent

D.B. Special Appeal Writ No. 199/2022

Assistnat Commissioner Of Income Tax

-----Appellant

Versus

Lawat Jewellers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 200/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Lawat Jewellers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 204/2022

Income Tax Officer

-----Appellant

Versus

Mohammad Sadik S/o Sh. Mohammed Siddik

-----Respondent

D.B. Special Appeal Writ No. 205/2022

Income Tax Officer

-----Appellant

Versus

Praveen Kumar Bansal C/o Dinesh Bansal

-----Respondent

D.B. Special Appeal Writ No. 206/2022

Income Tax Officer

-----Appellant

Versus

Murari Lal Singhal S/o Sh. Dwarka Prasad Singhal

-----Respondent

D.B. Special Appeal Writ No. 207/2022

Assistant Commissioner Of Income Tax Circle -1 Jaipur

-----Appellant

Versus

Meghraj Singh Shekhawat S/o Late Sh. Kalyan Singh

-----Respondent

D.B. Special Appeal Writ No. 208/2022

Income Tax Officer

-----Appellant

Versus

Sunil Sankhla, S/o Sh. Shrawan Sankhla

-----Respondent

D.B. Special Appeal Writ No. 209/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Hem Chand Jain, S/o Sh. Inder Chand Jain

-----Respondent

D.B. Special Appeal Writ No. 210/2022

Income Tax Officer

-----Appellant

Versus

Om Prakash Saini S/o Shri Puran Chand Chandel

-----Respondent

D.B. Special Appeal Writ No. 211/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Mukut Behari Agarwal S/o Hanuman Das Agarwal

----Respondent

D.B. Special Appeal Writ No. 212/2022

Income Tax Officer Ward 1(1)

----Appellant

Versus

Mukesh Misra , S/o Shri Bhagwan Misra

----Respondent

D.B. Special Appeal Writ No. 213/2022

Assistant Commissioner Of Income Tax, Circle 1

----Appellant

Versus

Amrit Lal Maheshwari S/o Late Shri Radha Krishan Maheshwari

----Respondent

D.B. Special Appeal Writ No. 214/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

M/s Vedansh Creation

----Respondent

D.B. Special Appeal Writ No. 215/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Alliance Land Developers Private Limited

----Respondent

D.B. Special Appeal Writ No. 216/2022

Income Tax Officer

----Appellant

Versus

Kiran Infra Ispat Limited

-----Respondent

D.B. Special Appeal Writ No. 217/2022

Income Tax Officer

-----Appellant

Versus

Mustafa S/o Sh. Mohammad Miya

-----Respondent

D.B. Special Appeal Writ No. 218/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Hem Chand Jain, S/o Sh. Inder Chand Jain

-----Respondent

D.B. Special Appeal Writ No. 219/2022

Office Of Tghe Income Tax Officer Ito

-----Appellant

Versus

Shri Ganesham Build Developers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 220/2022

Income Tax Officer

-----Appellant

Versus

Saroj Devi Nayak

-----Respondent

D.B. Special Appeal Writ No. 221/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Okay Plus International Limited

-----Respondent

D.B. Special Appeal Writ No. 222/2022

Income Tax Officer

-----Appellant

Versus

Vijendra Singh S/o Sh. Mohan Lala

-----Respondent

D.B. Special Appeal Writ No. 225/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Shree Fats And Proteins Pvt. Ltd.

-----Respondent

D.B. Special Appeal Writ No. 226/2022

Income Tax Officer

-----Appellant

Versus

Prem Devi Rao D/o Shri Bhairon Singh

-----Respondent

D.B. Special Appeal Writ No. 227/2022

Income Tax Officer

-----Appellant

Versus

Farasat Kamal Son Of Shri Kaiser Kamal

-----Respondent

D.B. Special Appeal Writ No. 228/2022

Asst. Commissioner Of Income Tax

-----Appellant

Versus

Kapil Goyal S/o Sh. Daya Krishna Goyal

-----Respondent

D.B. Special Appeal Writ No. 229/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Bairathi Shoe Company Private Limited

-----Respondent

D.B. Special Appeal Writ No. 230/2022

Income Tax Officer

----Appellant

Versus

Anil Sankhla, S/o Sh. Sharwan Sankhla

----Respondent

D.B. Special Appeal Writ No. 231/2022

Income Tax Officer, Ward Tonk

----Appellant

Versus

Kamla Soni W/o Sh. Kanhaiya Lal Soni

----Respondent

D.B. Special Appeal Writ No. 232/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Mukut Behari Agarwal S/o Sh. Hanuman Das Agarwal

----Respondent

D.B. Special Appeal Writ No. 233/2022

Income Tax Officer

----Appellant

Versus

Satish Chand Agarwal S/o Sh. Jagdish Narayan

----Respondent

D.B. Special Appeal Writ No. 234/2022

Assistant Commissioner Of Income Tax

----Appellant

Versus

Rajendra Kumar Agarwal S/o Late Shri Ghisa Lal Agarwal

----Respondent

D.B. Special Appeal Writ No. 235/2022

Income Tax Officer, Ward Tonk

----Appellant

Versus

Rajeev Bansal

-----Respondent

D.B. Special Appeal Writ No. 236/2022

Income Tax Officer

-----Appellant

Versus

Murari Lal Singhal

-----Respondent

D.B. Special Appeal Writ No. 237/2022

Income Tax Officer

-----Appellant

Versus

Rajeev Bansal S/o Madan Lal Bansal

-----Respondent

D.B. Special Appeal Writ No. 238/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Rakesh Kumar Jain Son Of Shri Vijay Kumar Jain

-----Respondent

D.B. Special Appeal Writ No. 240/2022

Principal Commissioner Of Income Tax, Jaipur Range-2

-----Appellant

Versus

Manoj Agarwal S/o Shri Nav Ratan Agarwal

-----Respondent

D.B. Special Appeal Writ No. 241/2022

Income Tax Officer

-----Appellant

Versus

Shoukat Kamal Wife Of Shri Kaiser Kamal

-----Respondent

D.B. Special Appeal Writ No. 242/2022

Income Tax Officer

-----Appellant

Versus

N.k. Agarwal And Sons (Huf)

-----Respondent

D.B. Special Appeal Writ No. 244/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Vinod Kumar Agarwal S/o Shri Kailash Chand Agarwal

-----Respondent

D.B. Special Appeal Writ No. 246/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

M/s Mangala Product Private Limited

-----Respondent

D.B. Special Appeal Writ No. 247/2022

Income Tax Officer

-----Appellant

Versus

Bal Kishan Bansal S/o Sh. Prabhu Lal Bansal

-----Respondent

D.B. Special Appeal Writ No. 248/2022

Joint Commissioner Of Income Tax

-----Appellant

Versus

Nitu Agarwal W/o Shri Manoj Agarwal

-----Respondent

D.B. Special Appeal Writ No. 249/2022

Income Tax Officer

-----Appellant

Versus

Shree Mangal Sodium India Private Limited

-----Respondent

D.B. Special Appeal Writ No. 250/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Dinesh Bajranglal Somani Alias Dinesh Kumar Somani
Son Of Shri Bajrang Lal Somani

-----Respondent

D.B. Special Appeal Writ No. 251/2022

Assistant Commissioner Of Income Tax, Circle-6

-----Appellant

Versus

Alok Kumar Jain S/o Shri S.n. Jain

-----Respondent

D.B. Special Appeal Writ No. 252/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Kandoi Metal Powders Manufacturing Company Private
Limited

-----Respondent

D.B. Special Appeal Writ No. 254/2022

Income Tax Officer

-----Appellant

Versus

Rajeev Bansal S/o Sh. Madan Lal

-----Respondent

D.B. Special Appeal Writ No. 255/2022

Income Tax Officer

-----Appellant

Versus

Rajeev Bansal S/o Madan Lal Bansal

-----Respondent

D.B. Special Appeal Writ No. 256/2022

Income Tax Officer, Ward 6(2) Jaipur

-----Appellant

Versus

Smt. Manju Kaushik W/o. Dr. V.k. Kaushik

-----Respondent

D.B. Special Appeal Writ No. 257/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Manisha Bhandari W/o Shri Surendra Kumar Bhandari

-----Respondent

D.B. Special Appeal Writ No. 258/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Manisha Bhandari W/o Shri Surendra Kumar Bhandari

-----Respondent

D.B. Special Appeal Writ No. 259/2022

Income Tax Officer

-----Appellant

Versus

Mohammed Shakil S/o Mohammed Hanif

-----Respondent

D.B. Special Appeal Writ No. 260/2022

Union Of India

-----Appellant

Versus

Sultana Begum W/o Late Shri Sheikh Abdul Rasheed

-----Respondent

D.B. Special Appeal Writ No. 261/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Rakesh Kumar Jain Son Of Shri Vijay Kumar Jain

-----Respondent

D.B. Special Appeal Writ No. 262/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Rakesh Kumar Jain Son Of Shri Vijay Kumar Jain

-----Respondent

D.B. Special Appeal Writ No. 263/2022

Income Tax Officer

-----Appellant

Versus

Phi Equity Trade

-----Respondent

D.B. Special Appeal Writ No. 264/2022

Income Tax Officer

-----Appellant

Versus

Phi Equity Trade

-----Respondent

D.B. Special Appeal Writ No. 265/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Rakesh Kumar Jain Son Of Shri Vijay Kumar Jain

-----Respondent

D.B. Special Appeal Writ No. 267/2022

Income Tax Officer

-----Appellant

Versus

Padmasana Kothari D/o Sh. Milap Kothari

-----Respondent

D.B. Special Appeal Writ No. 268/2022

Income Tax Officer

-----Appellant

Versus

Kaushalya Devi W/o Late Prabhu Lal Bansal

-----Respondent

D.B. Special Appeal Writ No. 269/2022

Office Of The Assistant Commissioner Of Income Tax

-----Appellant

Versus

B Ralhan Stock Brokers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 270/2022

Income Tax Officer

-----Appellant

Versus

Mahendra Agarwal Huf

-----Respondent

D.B. Special Appeal Writ No. 271/2022

Income Tax Officer

-----Appellant

Versus

Smt. Poonam Kanwar W/o Shri Daulat Singh

-----Respondent

D.B. Special Appeal Writ No. 272/2022

Income Tax Officer

-----Appellant

Versus

Nawal Kishore Khandelia And Sons Huf

-----Respondent

D.B. Special Appeal Writ No. 273/2022

Office Of The Assistant Commissioner Of Income Tax

-----Appellant

Versus

B Ralhan Stock Brokers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 274/2022

Joint Commissioner Of Income Tax

-----Appellant

Versus

Manoj Agarwal S/o Shri Nav Ratan Agarwal

-----Respondent

D.B. Special Appeal Writ No. 275/2022

Office Of The Assistant Commissioner Of Income Tax

-----Appellant

Versus

B Ralhan Stock Brokers Private Limited

-----Respondent

D.B. Special Appeal Writ No. 276/2022

Office Of The Assistant Commissioner Of Income Tax

-----Appellant

Versus

Girnar Software Private Limited

-----Respondent

D.B. Special Appeal Writ No. 277/2022

Income Tax Officer

-----Appellant

Versus

Jpj Financial Services

-----Respondent

D.B. Special Appeal Writ No. 279/2022

Income Tax Officer

-----Appellant

Versus

Ghan Shyam Dass Gidwani S/o Mahadev Das Gidwani

-----Respondent

D.B. Special Appeal Writ No. 280/2022

Office Of The Assistant Commissioner Of Income Tax

-----Appellant

Versus

Girnar Software Private Limited

-----Respondent

D.B. Special Appeal Writ No. 281/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Sushil Gupta S/o Shri Mata Deen Gupta

-----Respondent

D.B. Special Appeal Writ No. 282/2022

Income Tax Officer

-----Appellant

Versus

Sunil Kumar Murlidhar Huf

-----Respondent

D.B. Special Appeal Writ No. 283/2022

Assistant Commissioner Of Income Tax

-----Appellant

Versus

Rajesh Motors Rajasthan Private Limited

-----Respondent

D.B. Special Appeal Writ No. 284/2022

Income Tax Officer

-----Appellant

Versus

Kaushalya Devi W/o Late Prabhu Lal Bansal

-----Respondent

D.B. Special Appeal Writ No. 285/2022

Income Tax Officer

-----Appellant

Versus

Rishab Jain Son Of Shri Suresh Agarwal

-----Respondent

D.B. Special Appeal Writ No. 286/2022

Income Tax Officer

-----Appellant

Versus

Azaz Kureshi S/o Sh. Gafoor Qureshi

-----Respondent

D.B. Special Appeal Writ No. 287/2022

Income Tax Officer

-----Appellant

Versus

Bal Kishan Bansal S/o Sh. Prabhu Lal Bansal

-----Respondent

D.B. Special Appeal Writ No. 289/2022

Income Tax Officer

-----Appellant

Versus

Fatima Kamal Islam Rubabul Islam Daughter Of Shri
Rubabul Islam Kaiser Kamal

-----Respondent

(Writ Petitions)

D.B. Civil Writ Petition No. 713/2022

Goyal Salt Private Limited

-----Petitioner

Versus

Asst. Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 747/2022

Late Shri Naresh Kumar Choudhary S/o Sh. Madan
Singh Choudhary

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1052/2022

Jitendra Kumar Singhi S/o Sh. Pukhraj Singhi

-----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1059/2022

Jitendra Kumar Singhi S/o Sh. Pukhraj Singhi

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1061/2022

M/s Ambar Nagar Aavasiya Yojna

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1062/2022

Jitendra Kumar Singhi S/o Sh. Pukhraj Singhi

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1064/2022

Jitendra Kumar Singhi S/o Sh. Pukhraj Singhi

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1065/2022

M/s Ambar Nagar Aavasiya Yojna

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1066/2022

M/s Ambar Nagar Aavasiya Yojna

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1070/2022

Dimple Jain W/o Sh. Jitendra Kumar Singhi

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1072/2022

M/s Ambar Nagar Aavasiya Yojna (Aop)

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1268/2022

Khalsa Real Estates

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1672/2022

Bugali Devi W/o Sh. Sita Ram Balai

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1673/2022

Mahalaxmi Brokerage India Private Limited

-----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1257/2022

Harphul Singh Yadav S/o Sh. Saval Ram

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1265/2022

Pooran Chand Yadav S/o Sh. Matadin

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1267/2022

Bhoop Singh Yadav S/o Sh. Jhabar Singh

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1262/2022

Dharmender Kumar S/o Sh. Balbir Singh

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1266/2022

Nityannad Yadav S/o Sh. Raja Ram

----Petitioner

Versus

Income Tax Officer

----Respondent

D.B. Civil Writ Petition No. 1039/2022

Cold Steel Corporation

-----Petitioner

Versus

Assistant Commissioner Of Income

-----Respondent

D.B. Civil Writ Petition No. 1045/2022

Cold Steel Corporation

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1046/2022

Cold Steel Corporation

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1047/2022

Cold Steel Corporation

-----Petitioner

Versus

Assistant Commissioner Of Income Tax

-----Respondent

D.B. Civil Writ Petition No. 1261/2022

Firoj Son Of Mohammed Amin

-----Petitioner

Versus

Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1525/2022

Tarun Jajoo S/o Mahesh Kumar Jajoo

-----Petitioner

Versus

The Income Tax Officer

-----Respondent

D.B. Civil Writ Petition No. 1532/2022

Rajmala Finlease (P) Ltd.

----Petitioner

Versus

Income Tax Officer

----Respondent

For Appellant(s) : Mr. R.B. Mathur, Sr. Counsel
assisted by Mr. Nikhil Simlote & Mr.
Anuroop Singhi, through VC (for
appellants in Special Appeals and
for the respondents in the writ
petitions)

For Petitioner(s) : Mr. Javed Khan, Mr. Jaideep Malik
Mr. Vedant Agarwal, Mr. Prateek
Kedawat, Mr. Deepak Pareek and
Mr. Abhishek Sharma, through VC
(in writ petitions)

HON'BLE MR. JUSTICE PANKAJ BHANDARI
HON'BLE MR. JUSTICE ANOOP KUMAR DHAND

Order**01/02/2022**

Defects as pointed out by the Registry stand waived.

With the consent of the parties, all these matters are heard and decided together by a common order.

This bunch of writ petitions as well as D.B. Special Appeals (Writs) arising out of the judgment passed by the learned Single Judge involves the same issue.

In the writ petitions, the petitioners have challenged the respective notices issued by the Assessing Officers under Section 148 of the Income Tax Act, 1961, for reopening the assessment for various assessment years.

All these notices were issued after 01.04.2021 and pertain to the relevant period which is prior to the said date.

The learned Single Judge has allowed the writ petitions filed by the writ petitioners and some of the writ petitions were submitted before the Division Bench in pursuance of the notification issued by this Court. The issue involved in these special appeals as well as the writ petitions is no more res integra as the same has been decided by the Co-ordinate Bench of this Court while deciding a batch of petitions with the lead case of "Sudesh Tanesh Vs. Income Tax Officer in D.B. Civil Writ Petition No.969/2022". At the time of hearing of the identical petitions, this Court formulated the following two questions of law for consideration as under:

1. Whether after introduction of new provisions for reassessment of income by virtue of the Finance Act, 2021 with effect from 01.04.2021, substituting the then existing provisions, would the substituted provisions survive and could be used for issuing notices for reassessment for the past years?

2. Whether the explanations contained in the Central Board of Direct Taxes (for short 'the CBDT') circular dated 31.03.2021 and 27.04.2021 are legal and valid?

After hearing the arguments of the counsel appearing for the Department of Income Tax as well as the counsel appearing for the assessee, the Co-ordinate Bench disposed of the identical D.B. Civil Writ Petition No.969/2022 titled as "Sudesh Tanesh Vs. Income Tax Officer" along-with the connected matters vide judgment dated 27.01.2022 by observing that:-

"36. It can thus be seen that original provisions upon their substitution stood repealed for all

purposes and had no existence after introduction of the substituting provisions. We may refer to Section 6 of the General Clauses Act, 1897 which provides *inter-alia* that where the State Act or Central Act or regulation repeals any enactment then unless a different intention appears repeal shall not revive anything not in force or existing at the time at which the repeal takes effect or affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder. Under the circumstances after substitution unless there is any intention discernible in the scheme of statute either pre-existing or newly introduced, the substituted provisions would not survive.

37. In this context we have perused the provisions of reassessment contained in the Finance Act, 2021. We have noticed earlier the major departure that the new scheme of reassessment has made under these provisions. The time limits for issuing notice for reassessment have been changed. The concept of income chargeable to tax escaping assessment on account of failure on the part of the assessee to disclose truly or fully all material facts is no longer relevant. Elaborate provisions are made under Section 148A of the Act enabling the Assessing Officer to make enquiry with respect to material suggesting that income has escaped assessment, issuance of notice to the assessee calling upon why notice under Section 148 should not be issued and passing an order considering the material available on record including response of the assessee if made while deciding whether the case is fit for issuing notice under Section 148. There is absolutely no indication in all these provisions which would suggest that the legislature intended that the new scheme of reopening of assessments would be applicable only to the period post 01.04.2021. In absence of any such indication all notices which were issued after 01.04.2021 had to be in accordance with such provisions. To reiterate, we find no indication whatsoever in the scheme of statutory provisions suggesting that the past provisions would continue to apply even after the substitution for the assessment periods prior to substitution. In fact there are strong indications to the contrary. We may recall, that time limits for issuing notice under Section 148 of the Act have been modified under substituted Section 149. Clause (a) of sub-section (1) of

Section 149 reduces such period to three years instead of originally prevailing four years under normal circumstances. Clause (b) extends the upper limit of six years previously prevailing to ten years in cases where income chargeable to tax which has escaped assessment amounts to or is likely to amount to 50 lacs or more. Sub-section (1) of Section 149 thus contracts as well as expands the time limit for issuing notice under Section 148 depending on the question whether the case falls under clause (a) or clause (b). In this context the first proviso to Section 149(1) provides that no notice under Section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 01.04.2021 if such notice could not have been issued at that time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of Section 149 as they stood immediately before the commencement of the Finance Act, 2021. As per this proviso thus no notice under Section 148 would be issued for the past assessment years by resorting to the larger period of limitation prescribed in newly substituted clause (b) of Section 149(1). This would indicate that the notice that would be issued after 01.04.2021 would be in terms of the substituted Section 149(1) but without breaching the upper time limit provided in the original Section 149(1) which stood substituted. This aspect has also been highlighted in the memorandum explaining the proposed provisions in the Finance Bill. If according to the revenue for past period provisions of section 149 before amendment were applicable, this first proviso to section 149(1) was wholly unnecessary. Looked from both angles, namely, no indication of surviving the past provisions after the substitution and in fact an active indication to the contrary, inescapable conclusion that we must arrive at is that for any action of issuance of notice under Section 148 after 01.04.2021 the newly introduced provisions under the Finance Act, 2021 would apply. Mere extension of time limits for issuing notice under section 148 would not change this position that obtains in law. Under no circumstances the extended period available in clause (b) of sub-section (1) of Section 149 which we may recall now stands at 10 years instead of 6 years previously available with the revenue, can be pressed in service for reopening assessments for the past period. This flows from the plain meaning of the first proviso

to sub-section (1) of Section 149. In plain terms a notice which had become time barred prior to 01.04.2021 as per the then prevailing provisions, would not be revived by virtue of the application of Section 149(1)(b) effective from 01.04.2021. All the notices issued in the present cases are after 01.04.2021 and have been issued without following the procedure contained in Section 148A of the Act and are therefore invalid.

38. The second question framed by us arises in this context. Would the explanation contained in both the notifications of CBDT dated 31.03.2021 and 27.04.2021 save the situation for the revenue?

39. It is well settled that there is presumption of constitutionality of a statute (refer to the Constitution Bench judgment in case of **The State of Jammu & Kashmir, Vs. Triloki Nath Khosa and Ors., reported in AIR 1974 SC 1**). The said principle of presumption of constitutionality also applies to piece of delegated legislation. In case of **St. Johns Teachers Training Institute Vs. Regional Director, National Council For Teachers Education and Another, reported in (2003) 3 SCC 321**, it was observed that it is well settled in considering the vires of subordinate legislation one should start with the presumption that it is intra vires and if it is open to two constructions, one of which would make it valid and other invalid, the courts must adopt that construction which makes it valid. However it is equally well settled that the subordinate legislation does not enjoy same level of immunity as the law framed by the Parliament or the State Legislature. The law framed by the Parliament or the State Legislature can be challenged only on the grounds of being beyond the legislative competence or being contrary to the fundamental rights or any other constitutional provisions. Third ground of challenge which is now recognized in the judgment in case of **Shayara Bano Vs Union of India reported in 2017 9 SCC 1** is of legislation being manifestly arbitrary. A subordinate legislation can be challenged on all these grounds as well as on the grounds that it does not conform to the statute under which it is made or that it is inconsistent with the provisions of the Act or it is contrary to some of the statutes applicable on the subject matter. In case of **J.K. Industries Ltd. and Ors. Vs.**

**Union of India and Ors., reported in (2007)
13 SCC 673, it was observed as under:-**

"63. At the outset, we may state that on account of globalization and socio-economic problems (including income disparities in our economy) the power of Delegation has become a constituent element of legislative power as a whole. However, as held in the case of *Indian Express Newspaper v. Union of India* reported in (1985) 1 SCC 641 at page 689, subordinate legislation does not carry the same degree of immunity which is enjoyed by a statute passed by a competent Legislature. Subordinate legislation may be questioned on any of the grounds on which plenary legislation is questioned. In addition, it may also be questioned on the ground that it does not conform to the statute under which it is made. It may further be questioned on the ground that it is inconsistent with the provisions of the Act or that it is contrary to some other statute applicable on the same subject matter. Therefore, it has to yield to plenary legislation. It can also be questioned on the ground that it is manifestly arbitrary and unjust. That, any inquiry into its vires must be confined to the grounds on which plenary legislation may be questioned, to the grounds that it is contrary to the statute under which it is made, to the grounds that it is contrary to other statutory provisions or on the ground that it is so patently arbitrary that it cannot be said to be inconformity with the statute. It can also be challenged on the ground that it violates Article 14 of the Constitution."

40. With this background we may revert to the Relaxation Act, 2020 and the two notifications issued by the CBDT. We may recall, under sub-section (1) of Section 3 of the Relaxation Act, 2020 while extending the time limits for taking action and making compliances in the specified Acts upto 31.12.2020 the power was given to the Central Government to extend the time further by issuing a notification. This was the only power vested in the Central Government. As a piece of delegated legislation the notifications issued in exercise of such powers, had to be within the confines of such powers. In plain terms under sub-section (1) of Section 3 of the Relaxation Act, 2020 the Government of India was authorized to extend the time limits by issuing notifications in this regard. Issuing any explanation touching the provisions of the

Income Tax Act was not part of this delegation at all. The CBDT while issuing the notifications dated 31.03.2021 and 27.04.2021 when introduced an explanation which provided by way of clarification that for the purposes of issuance of notice under Section 148 as per the time limits specified in Section 149 or 151, the provisions as they stood as on 31.03.2021 before commencement of the Finance Act, 2021 shall apply, plainly exceeded its jurisdiction as a subordinate legislation. The subordinate legislation could not have travelled beyond the powers vested in the Government of India by the parent Act. Even otherwise it is extremely doubtful whether the explanation in the guise of clarification can change the very basis of the statutory provisions. If the plain meaning of the statutory provision and its interpretation is clear, by adopting a position different in an explanation and describing it to be clarificatory, the subordinate legislature cannot be permitted to amend the provisions of the parent Act. Accordingly, these explanations are unconstitutional and declared as invalid.

41. As noted, two Division Benches of Allahabad and Delhi High Courts have taken similar view. Two learned Single Judges of Calcutta and this High Court have followed this trend. Independently also we hold the same beliefs. As noted earlier we are conscious that Single Judge of Chhattisgarh High Court in **Palak Khatuja (supra)** has taken a different view. The view of the High Court was that the impugned notices were valid since by virtue of notifications dated 31.03.2021 and 27.04.2021 the application of Section 148 which was originally existing before amendment was deferred. It was further observed as under:-

“Reading of the aforesaid notification would show that it was issued in exercise of power conferred under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and time for issuance of notice under Section 148, the end date was initially extended uptill on 30th day of April 2021 and subsequently again by notification dated 27th April, 2021 the time limit of 30th day of April 2021 was further extended up till 30th day of June, 2021. By effect of such notification, the individual identity of Section 148, which was prevailing prior to amendment and insertion of section 148A was insulated and saved uptill 30.06.2021.”

With respect, we are unable to persuade ourselves to accept this analysis of the situation. In our understanding by virtue of notifications dated 31.03.2021 and 01.04.2021 issued by CBDT substitution of reassessment provisions framed under the Finance Act, 2021 were not deferred nor could they have been deferred. The date of such amendments coming into effect remained 01.04.2021.

42. In the result we find that the notices impugned in the respective petitions are invalid and bad in law. The same are quashed and set aside. The learned Single Judge committed no error in quashing these notices. All the writ petitions are allowed. Appeals of the revenue are dismissed. Pending applications if any stand disposed of."

We have heard counsel for the parties and we are in full agreement with the judgment passed by the Co-ordinate Bench of this Court in the case of Sudesh Taneja (Supra).

In the result, we find that the notices impugned in the respective petitions are invalid and bad in law and the same are quashed and set aside and at the same time, we find that the learned Single Judge has not committed any illegality in quashing these notices. Hence, all the writ petitions stands allowed and all the special appeals filed by the Income Tax Authorities are dismissed.

Pending applications, if any, also stand disposed of.

Registry is directed to place a copy of this order in other connected petitions/appeals.

(ANOOP KUMAR DHAND),J

(PANKAJ BHANDARI),J

HEENA GANDHI /