HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Writ Miscellaneous Application No. 404/2026
CNR: RJHC020563512026 | URN: WMAP / 784U / 2026

Dr. Amit Birla, Through Power Of Attorney Holder Shri Mukesh Kasera Son Of Shri P.r. Kasera Resident Of 612, Mahavir Nagar-Ii, Kota Rajasthan.

----Petitioner

Versus

1. The Deputy Commissioner Of Income Tax, Circle 2, Kota, Central Revenue Buidling, Rawatbhata Road, Kota
2. Central Board Of Direct Taxes, Through Chairperson, Type-7, Bungalow No. 75, New Moti Bagh, New Delhi-110021
3. Chief Commissioner Of Income Tax, Udaipur, Aaykar Bhawan, Subcity Centre, Savina Udaipur-313001

----Respondents

For Petitioner(s)	:	Mr. Parth Vashisth on behalf of Mr. Shantanu Sharma
For Respondent(s)	:	-

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

(THROUGH VC)

Order

19/08/2026

1. The Department has filed an application for recalling of the order passed by us whereby the writ petition was disposed of. It is stated that as the Hon’ble Supreme Court has set aside the orders passed in appeal on 10.04.2026 in the case of Income Tax Officer, Ward 2(1), Chandigarh & Ors. vs. Tej Pratap Singh (Diary No.2196/2026), the orders may be recalled.

2. The present application for re-calling/ revival of order dated 18.08.2025 has been filed mainly upon the ground that another order passed in relation to another case was challenged before the Hon’ble Apex Court wherein the SLP was disposed of vide order dated 10.04.2026 and matters were remitted back to the jurisdictional High Court for adjudication afresh. A perusal of the

order dated 10.04.2026 passed by the Hon'ble Apex Court shows that a batch of SLPs were disposed of and the matters were remitted to respective High Court for fresh consideration and further liberty was granted for amending the respective writ petitions; for filing the written submissions/ affidavit; interim stay of further assessment/re-assessment; time bound disposal of the said writ petitions. The said directions were confined to the matters in relation to which SLPs were disposed of vide order dated 10.04.2026. In the considered opinion of this Court the same cannot be a justified ground for us to re-call our order as no order in *rem* was was passed by Hon'ble Apex Court that all decided writ petitions be revived for fresh adjudication.

3. In view of the judgment passed by the Hon'ble Supreme Court on 10.04.2026, the Department may move appropriate SLP and if a similar order is passed by the Hon'ble Supreme Court, the writ petitions would automatically stand revived or revival order may be sought from the Court.

4. Accordingly, the present miscellaneous application is dismissed with the aforesaid observations.

5. However, it is being prayed by the learned counsel for the applicant(s) that they may be allowed to file photocopy of the certified copy originally filed and the certified copies may be allowed to be handed over back to the applicant(s) for filing subsequently as and when required.

6. The prayer made is allowed.

(SANJEET PUROHIT),J (SANJEEV PRAKASH SHARMA),ACTING CJ

2/Divya Prajapat