`HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8299/2026
URN: CW / 18322U / 2026

Shri Vinod Kumar Sharma S/o Late Govind Narayan Sharma, Aged About 74 Years, R/o H No. 21/189, Kaveri Path, Mansarovar, Jaipur 302020, Rajasthan, India

----Petitioner

Versus

1. Income Tax Officer, Ward 7(1), Jaipur, C-95, Baba Siddhnath Bhawan, Jan Path, Lai Kothi Jaipur.
2. National Faceless Assessment Centre, Income Tax Department, New Delhi - 110003 Through Chief Commissioner.

----Respondents

For Petitioner(s)	:	Mr. Aditya Vijay
For Respondent(s)	:	Ms. Jaya Pathak

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA

Order

15/07/2026

1. The instant writ petition has been filed challenging the Assessment Order 20.03.2026 (Annexure-1) passed by the Assessment Unit, Income Tax Department, Jaipur, whereby the petitioner's income was assessed under Sections 147 read with 144B of the Income Tax Act at Rs. 56,68,487/-, penalty proceedings under Section 271(1)(c) were initiated

2. Heard and perused the case file.

3. At the outset, learned counsel for the respondents objects to the maintainability of the writ petition herein, stating that the alternative remedy provided under Section 246 of Chapter XX of the Income Tax Act, 1961, has not been availed.

4. The instant writ petition was filed on 02.05.2026 challenging the impugned order after a delay of 16 days beyond the limitation period

prescribed under Section 249 of the Income Tax Act, 1961 (within 30 days) to file an appeal under Section 246 of the Act, *ibid*. However, since the competent authority is empowered to condone such delay upon sufficient cause being shown, we are not inclined to entertain the writ petition directly without the petitioner first availing the efficacious alternate statutory remedy. Relevant of Section 249, *ibid*, reads as under:

> *"**Section 249. From of appeal and limitation***
>
> *x-x-x-x-x*
>
> *(3) The [*** Commissioner (Appeals)] may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period."*

5. Accordingly, the writ petition is dismissed with liberty to the petitioner to raise all his grounds, legal and factual, before the appellate authority.

6. In the parting, in exercise of jurisdiction under Article 226 of Constitution of India, it is directed that time taken before this Court shall be excluded by the Appellate Authority while calculating limitation period to entertain the appeal under Section 246, *ibid,* if the appeal is filed within 30 days.

7. Disposed of accordingly.

8. All pending applications also stand disposed of.

(MANEESH SHARMA),J **(ARUN MONGA),J**

87/Seema