HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 7200/2004

CNR: RJHC020236162004 | URN: CW / 11674U / 2004

M/s Udaipur Mineral Development Syndicate Pvt. Ltd. having Its Registered Office at Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India through The Ministry of Finance, Department of Revenue, New Delhi.
2. The Additional Commissioner of Income Tax, Range 2, Having its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, Having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 6962/2004

CNR: RJHC020235862004 | URN: CW / 11283U / 2004

M/s Udaipur Mineral Development Syndicate Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Dass Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7106/2004

CNR: RJHC020235982004 | URN: CW / 11497U / 2004

M/s Golcha Mineral Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its

Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7107/2004

CNR: RJHC020235992004 | URN: CW / 11502U / 2004

M/s Golcha Mineral Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7108/2004

CNR: RJHC020236002004 | URN: CW / 11503U / 2004

M/s Jaipur Mineral Development Syndicate Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi

2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7109/2004

CNR: RJHC020236012004 | URN: CW / 11504U / 2004

M/s Chandra and Company having Its Registered Office Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Partner Smt. Usha Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7201/2004

CNR: RJHC020051432004 | URN: CW / 11676U / 2004

M/s Udaipur Mineral Development Syndicate Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7202/2004

CNR: RJHC020236172004 | URN: CW / 11681U / 2004

M/s Udaipur Mineral Development Syndicate Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7203/2004

CNR: RJHC020236182004 | URN: CW / 11688U / 2004

M/s Golcha Mineral Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

D.B. Civil Writ Petition No. 7204/2004

CNR: RJHC020052132004 | URN: CW / 11689U / 2004

M/s Jaipur Mineral Development Syndicate Pvt. Ltd. having Its Registered Office At Golcha Square, Sardar Patel Marg, C-Scheme, Jaipur through its Director Shri S.K. Golcha

----Petitioner

Versus

1. Union Of India, through the Ministry of Finance, Department of Revenue, New Delhi
2. The Additional Commissioner of Income Tax, Range 2, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur
3. The Assistant Commissioner of Income Tax, Circle-1, having Its Office At New Central Revenue Building, Statue Circle, Bhagwan Das Road, Jaipur

----Respondents

For Petitioner(s)	:	Mr. Sunil Nath Mr. Ankit Popli Mr. Adhiraj Singh Shekhawat
For Respondent(s)	:	Mr. Nitin Jain Ms. Kriti Kalawatia

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

29/10/2026

1. These writ petitions have been filed by the petitioners challenging the orders dated 20.05.2004/24.05.2004 passed by the assessing authority.

2. Brief facts of the case are that the department issued show cause notice to the petitioners under Sections 147, 148 of the Income Tax Act, 1961 for different assessment years. The petitioners filed objection to the show cause notice before the assessing authority and when the assessing authority dismissed their objection vide order dated 20.05.2004/24.05.2004, the petitioners have approached this Court by filing all these writ petitions.

3. Learned counsel for the petitioners submitted that the department has no authority to issue show cause notice as issue involved in this matter has already been considered and decided by this Court.

4. Learned counsel for the department submits that at the initial stage, the petitioners have filed the writ petitions, whereas, they had the opportunity to raise all their factual and legal grounds before the assessing authority, Appellate Authority as well as before the ITAT.

5. Heard learned counsel for the parties and perused the record.

6. In our considered view, the petitioners are having alternative statutory remedy under the Income Tax Act, and therefore, we are not inclined to interfere in these matters.

7. In that view of the matter, we dispose of these writ petitions with liberty to the petitioners to raise all their legal and factual objections before the assessing authority, Appellate Authority and the ITAT.

8. As the matter pertains to the year 2004, we direct the assessing authority to complete the proceedings within a period of four months. The assessing authority is directed to issue fresh notice to the petitioners regarding continuance of proceedings.

9. Pending application(s), if any, shall also stand disposed of.

(SANGEETA SHARMA),J (INDERJEET SINGH),J

18-27 S(B)/KAVISH