HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 1763/2005
CNR: RJHC020263962005 | URN: CW / 3160U / 2005

Radha Mohan Sharma S/o Ganga Sahai Sharma

----Petitioner

Versus

1. Commissioner Of Income Tax Jaipur.
2. Assistant Commissioner of Income Tax Circle-2, Jaipur.

----Respondents

For Petitioner(s)	:	None present
For Respondent(s)	:	Mr. Nitin Jain for Mr. Kriti Kalawatia

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

Order

23/11/2026

1. None present on behalf of the appellant even in the second round to argue the matter.

2. This writ petition has been filed by the petitioner with the following prayers:-

> "(a) By an appropriate writ order or direction, the impugned reassessment proceedings initiated vide notice dated. 20.02.2004 may kindly be quashed and set aside.
> (b) By an appropriate writ order or direction, the respondents may kindly be restrained from making any fresh inquiries of the concluded issues and thus query letter dt. 17.01.2005 alongwith notices u/s 142(1)(ii) and notice u/s 143(2) be quashed and set aside.
> (c) Cost of the writ petition may be awarded in favour of the petitioner.
> (d) Any other writ order, relief and direction, which this Hon'ble High Court may deem fit

and proper be also passed in favour of the petitioners."

3. Learned counsel for the respondent-department submits that at the initial stage, the petitioner has filed the writ petition, whereas, he had the opportunity to raise all his factual and legal grounds before the Assessing Authority/Appellate Authority as well as before the Income Tax Appellate Tribunal.

4. Heard learned counsel for the respondents-Department and perused the record.

5. In our considered view, the petitioner is having alternative statutory remedy under the Income Tax Act, and therefore, we are not inclined to interfere in the present matter.

6. In that view of the matter, we dispose of the present writ petition with liberty to the petitioner to raise all his legal and factual objections before the Assessing Authority/Appellate Authority as well as before the Income Tax Appellate Tribunal.

7. As the matter pertains to the year 2005, 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 petitioner regarding continuance of proceedings.

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

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

Crt_2/D-B/2/Upendra Pratap Singh