HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 13527/2021
CNR: RJHC020772892021 | URN: CW / 29856U / 2021

Ravi Surya Traders India Private Limited, E-172A, Uttam Tower, Ramesh Marg, C-Scheme, Jaipur Through Authorised Signatory Ravindra Pratap Singh Parihar.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 3 Jaipur, New Central Revenue Building, Statue Circle, Jaipur.
2. Principal Commissioner Of Income Tax (Central), Jaipur, New Central Revenue Building, Statue Circle, Jaipur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 13528/2021
CNR: RJHC020769362021 | URN: CW / 29857U / 2021

Shweta Pratap Singh Parihar W/o Shri Ravindra Pratap Singh Parihar, Aged About 40 Years, R/o P-28, Raj Aangan, Nri Colony, Pratap Nagar, Sanganer, Jaipur.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 3 Jaipur, New Central Revenue Building, Statue Circle, Jaipur.
2. Principal Commissioner Of Income Tax (Central), Jaipur, New Central Revenue Building, Statue Circle, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 13537/2021
CNR: RJHC020768892021 | URN: CW / 29888U / 2021

Sushila Devi Parihar W/o Late Shri Bhagwan Singh Parihar, Aged About 65 Years, R/o K-47-48, Himmat Nagar, Tonk Road, Jaipur, Rajasthan - 302001

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 3 Jaipur, New Central Revenue Building, Statue Circle, Jaipur.
2. Principal Commissioner Of Income Tax (Central), Jaipur, New Central Revenue Building, Statue Circle, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 13540/2021
CNR: RJHC020772982021 | URN: CW / 29894U / 2021

Paushak Impex Private Limited, K-47-48, Himmat Nagar, Tonk Road, Jaipur Through Authorised Signatory Ravindra Pratap

Singh Parihar.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 3 Jaipur, New Central Revenue Building, Statue Circle, Jaipur.
2. Principal Commissioner Of Income Tax (Central), Jaipur, New Central Revenue Building, Statue Circle, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 13542/2021
CNR: RJHC020773142021 | URN: CW / 29896U / 2021

Reliable Craft Private Limited, K-48, Himmat Nagar, Tonk Road, Jaipur Through Authorised Signatory Ravindra Pratap Singh Parihar

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 3 Jaipur, New Central Revenue Building, Statue Circle, Jaipur
2. Principal Commissioner Of Income Tax(Central),jaipur, New Central Revenue Building, Statue Circle, Jaipur

----Respondents

For Petitioner(s)	:	Mr. Gunjan Pathak. Mr. Aditya Bohra. Ms. Ishita Rawat.
For Respondent(s)	:	Mr. Siddharth Bapna. Mr. Rahul Kumar. Ms. Tanushka Saxena.

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

Order

27/10/2026

With the consent of both the parties, all these petitions have been heard together.

These petitions have been filed by the petitioners challenging the order dated 30.09.2021 passed by the Department under

Section 142(2A) of the Income Tax Act, 1961 with regard to Special Audit report.

During the course of the arguments, learned counsel for the Department on instructions submits that no demand has been raised by the Department against the petitioners pursuant to the order dated 30.09.2021 and in all these matters the assessment order has already been passed by the Assessing Authority.

Counsel appearing on behalf of the petitioners submits that the Department can use the Special Audit report against the petitioners for any other assessment year.

Heard counsel for the parties and perused the material available on record.

Since, the assessment orders have already been passed by the Department against the petitioners in which no demand has been raised by them against the petitioners, we deem it just and proper to dismissed all the petitions.

The petitions are accordingly dismissed.

Liberty is granted to the petitioners that in case Special Audit report under challenge in the present petitions is used against the petitioners for any other assessment year, they can avail appropriate legal remedy.

Copy of the order be placed in each connected file.

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

13-18 (Except -16)
MG/A