HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 21624/2026
CNR: RJHC021031822026 | URN: CW / 45401U / 2026

Sandeep Kumar S/o Shri Bhagvana Ram, Aged About 37 Years, R/o Ward No 2 Jatawas, Bagar, Mandrella Road Jatawas, Bagar Jhunjhunu 333023, Rajasthan, India.

----Petitioner

Versus

1. Income Tax Officer, Ward - 1, Jhunjhunu, Behind Collectorate, Mandawa Road, Jhunjhunu, Rajasthan, 333001.
2. The National Faceless Assessment Centre (Nafac), Delhi Through The Principal Chief Commissioner Of Income Tax, Office Of The Principal Chief Commissioner Of Income-Tax (Nafac), Delhi, Room No. 356, C.r. Building, Ip, Estate, New Delhi.
3. The Principal Commissioner Of Income Tax-2, Jaipur, New Central Revenue Building, Bhagwan Dass Road, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan 302005.

----Respondents

For Petitioner(s)	:	Mr. Tarak Ahuja
For Respondent(s)	:	Mr. Sandeep Pathak with Ms. Jaya P. Pathak & Ms. Dhairya Agarwal

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HON'BLE THE CHIEF JUSTICE MR. SANJAY K. AGRAWAL
HON'BLE MR. JUSTICE SAMEER JAIN

Order

29/10/2026

1. This writ petition is directed against the order dated 07.07.2026, by which the petitioner’s application for stay during the pendency of his statutory appeal has been rejected by the Appellate Authority finding no merit.

2. Learned counsel for the petitioner submits that the question of hardship has not been considered as he had lost his job and he has no means to pay Rs.4,52,278/-, which is pre-deposit of 20% of the demand, therefore, the impugned order is liable to be set aside.

3. Mr. Sandeep Pathak, learned counsel for the Revenue, on advance copy, would support the impugned order.

4. We have heard learned counsel for the parties, considered their rival submissions and gone through the relevant record of the case, including the impugned order.

5. A careful perusal of the impugned order show that straightaway petitioner’s application has been rejected by the Appellate Authority holding that 20% pre-deposit of the demand has not been deposited and the question of hardships raised by the petitioner has not been considered, therefore, the impugned order is set aside. The matter is remitted back to the Appellate Authority. The petitioner will file a fresh application highlighting his hardships of depositing 20% amount of the demand along with the affidavit and other documents, which will be considered, afresh, in accordance with law within next 30 days from the date of filing of the application. Before proceeding further for the recovery, the application for grant of stay will be considered.

6. With the aforesaid observations, the writ petition stands disposed of.

(SAMEER JAIN),J (SANJAY K. AGRAWAL),CJ

SANJAY KUMAWAT/RAJAT/DA-4