Rahul Gupta v. Income Tax Department and others

WA No.237 of 2026

2026:CGHC:17339-DB | 2026-04-16

Tax-evasion complaint: refusal of mandamus upheld without deciding the allegations.

148 | 68 | 69 | 69A | 69B | 69C

High Court of Chhattisgarh | Division Bench | Chief Justice Ramesh Sinha | Justice Ravindra Kumar Agrawal

Assessment years: Not specified in supplied order

Scope of this order

Respondents retained the dismissal of the writ; the alleged tax evasion was neither established nor disproved by this judgment.

01 FACTS OF THE CASE

Rahul Gupta appealed the 7 January 2026 dismissal of WPC 3084/2025. He sought action on a13 February 2023 tax-evasion petition alleging approximately Rs.1.80 crore unaccounted transactions, supported in his account by FIR, family-court testimony and other material. His complaint had been rejected 22 August 2025 with a limitation explanation.

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02 DISCUSSION BY THE HON'BLE COURT

The appellant argued that investigation and prosecution were independent of reassessment, alleged continuing offences and invoked numerous authorities. Revenue opposed interference. The Division Bench noted that the Single Judge had declined mandamus at that stage without deciding the allegations or statutory obligations, while preserving appropriate remedies and permissible defences before the criminal trial court.

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03 JUDICIAL DECISION

Finding no illegality, irregularity or jurisdictional error warranting interference, the Division Bench dismissed the writ appeal without costs.

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04 OUTCOME / IN WHOSE FAVOUR

Respondents retained the dismissal of the writ; the alleged tax evasion was neither established nor disproved by this judgment.

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05 EXPERT COMMENTS

Attribute the extensive legal submissions correctly — The discussion of continuing offences, prosecution independence and the cited cases occurs in the appellant's argument. The Court did not independently decide each proposition or endorse a recurring annual addition under sections 69–69C.

Refusal of mandamus has a narrower effect — The judgment sustains the decision not to compel action in these circumstances. It is not a general statutory exemption from investigating every complaint after reassessment time limits expire.

Preserved remedies do not establish a tax finding — The source retains liberty to pursue appropriate remedies and criminal-court defences. That procedural liberty must not be transformed into a direction to assess another person or proof of the Rs.1.80 crore allegation.

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SOURCE & VERIFICATION

High Court of Chhattisgarh official judgment PDF - AKHB Repository (20260415_CGHC010096152026.pdf)

Complete 6-page court PDF read for this correction.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 6 physical source pages read and visually inspected. SHA-256: f244cd624436c5b032bf8d8abcfa4673d91cc3cea8314449595f736b54b995fe.

STATUTORY SCOPE

Sections 148 and 68–69C and prosecution-related authorities appear primarily in the appellant's submissions. The appellate holding sustains refusal of Article 226 intervention on this record; it does not adopt those submissions as tax-law findings.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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