

Bhanu Pratap Shahi (also spelled Bhanu Pratap Sahi) v. Union of India through Chief Commissioner of Income Tax, Ranchi & Ors.

W.P.(T) No. 185 of 2026 with W.P.(T) Nos. 245, 257 and 610 of 2026

2026:JHHC:2297-DB | W.P.(T) Nos. 185, 245, 257 and 610 of 2026 (Jhr HC, decided 29.01.2026) | 2026-01-29

Batch of four writ petitions challenging orders of ITAT Ranchi permitted to be withdrawn with liberty to file statutory appeals under section 260A within 30 days and direction to Registry to return certified copies.

Income-tax Act, 1961: section 260A | Constitution of India: Article 226

High Court of Jharkhand | 2-judge bench (Division Bench) | M.S. Sonak, C.J. | Rajesh Shankar, J.

Assessment years: Not specified in order text

All merits contentions expressly kept open across all 4 petitions

In paragraph 4 on page 3, the Division Bench recorded that it had not examined the merits and left all contentions of all parties open for the section 260A appeals.

01 FACTS OF THE CASE

The petitioner, Bhanu Pratap Shahi, filed four connected tax writ petitions (W.P.(T) Nos. 185, 245, 257, and 610 of 2026) under Article 226 before the Jharkhand High Court challenging orders passed by the Income Tax Appellate Tribunal, Ranchi. After arguing for some time, counsel for the petitioner sought leave to withdraw all four writ petitions with liberty to challenge the impugned ITAT orders by instituting statutory appeals under section 260A of the Income-tax Act, 1961 within 30 days.

Source: [Pages 1-3 of 4 \(Paragraphs 1-5\) \(20260129_JHHC010426932025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Finding the request reasonable, the Division Bench granted leave to withdraw the four writ petitions with liberty to file appeals under section 260A within 30 days, leaving all contentions of all parties on merits open. Counsel for the respondents agreed that if such appeals are filed within 30 days, they may be heard on merits without going into the issue of limitation (and petitioner's counsel noted they were within limitation in any event).

Source: [Pages 3-4 of 4 \(Paragraphs 4-6\) \(20260129_JHHC010426932025.pdf\)](#)

03 JUDICIAL DECISION

The Jharkhand High Court disposed of W.P.(T) Nos. 185, 245, 257, and 610 of 2026 as withdrawn with liberty to file statutory appeals under section 260A within 30 days, and directed the Registry to return the certified copies of the impugned orders within one week upon substitution with self-attested photocopies.

Source: [Pages 3-4 of 4 \(Paragraphs 4-8\) \(20260129_JHHC010426932025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

Disposed of as withdrawn with liberty to file statutory appeals under section 260A within 30 days and merits kept open.

Source: [Pages 3-4 of 4 \(Paragraphs 4-8\) \(20260129_JHHC010426932025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Final orders of the Income Tax Appellate Tribunal are challengeable by way of a statutory appeal on substantial questions of law under section 260A rather than a writ petition under Article 226; where a writ petition is inadvertently instituted, withdrawal with liberty and return of certified copies preserves the statutory appellate remedy.

Source: [Full judgment PDF \(4 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260129_JHHC010426932025.pdf\)](#)

Reviewed from the complete 4-page official High Court judgment PDF (20260129_JHHC010426932025.pdf, SHA-256: oab29c6cd624efe7334d4ffb5eb3d449993fa227c92718920e31b492fbf18e65).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (4 physical pages, 153,128 bytes, SHA-256: oab29c6cd624efe7334d4ffb5eb3d449993fa227c92718920e31b492fbf18e65). Cloud Google Drive File ID: 1fByxd6NnrFQ1-7tEZlonn1CvG85hHzUN (https://drive.google.com/file/d/1fByxd6NnrFQ1-7tEZlonn1CvG85hHzUN/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

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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