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Batch of four writ petitions challenging orders of ITAT Ranchi permitted to be withdrawn with liberty to file statutory appeals under section 260A within 30 days and direction to Registry to return certified copies.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

The Court found the request for withdrawal with liberty reasonable and left all merits contentions open. Petitioner's counsel stated that appeals would be filed within a maximum of thirty days; respondents' counsel agreed that such appeals could be heard on merits without going into limitation. Petitioner's counsel also stated that they would in any event be within the prescribed limitation.

Source: PDF p.3

03 JUDICIAL DECISION

All four petitions were disposed of with liberty to challenge the ITAT orders through section 260A appeals in the recorded terms. The Registry was to return certified copies within a week upon replacement with self-attested photocopies in the respective petitions. No costs were ordered.

Source: PDF p.3

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Disposed of as withdrawn with liberty to file statutory appeals under section 260A within 30 days and merits kept open.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

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The forum changed while merits remained open — The Court permitted withdrawal after argument so the ITAT challenge could proceed under section 260A. It expressly declined to examine merits. Liberty to institute appeals does not decide that any proposed question satisfies the requirements for entertaining a statutory appeal.

The thirty-day statement and limitation concession are case-specific — The timetable came from petitioner's counsel, accompanied by respondents' agreement about hearing such appeals without entering limitation. Counsel also said the appeals would be within ordinary limitation. The order should not be treated as a general extension of section 260A time limits or as proof that appeals were subsequently filed.

Certified-copy return supports the authorised next step — The Registry direction was conditional on replacing originals with self-attested copies in each petition. It enabled the transition to appeals while retaining a record in the withdrawn writs. All four docket numbers remain material despite common disposal and the Shahi/Sahi spelling variation.

Source: PDF p.1

SOURCE & VERIFICATION

Original judgment PDF (20260129_JHHC010426932025.pdf)

Reviewed from the complete 4-page official High Court judgment PDF (20260129_JHHC010426932025.pdf, SHA-256: 0ab29c6cd624efe7334d4ffb5eb3d449993fa227c92718920e31b492fbf18e65).

All 4 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Primary source verified page-by-page (4 physical pages, 153,128 bytes, SHA-256: 0ab29c6cd624efe7334d4ffb5eb3d449993fa227c92718920e31b492fbf18e65). 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 2026-10-21. Subsequent 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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