

M/s. Shiv Vegpro Private Limited v. Deputy/Assistant Commissioner of Income Tax, Kota

D.B. Civil Writ Petition No. 19848/2023

2025:RJ-JP:3682-DB | D.B. Civil Writ Petition No. 19848/2023 | 2025-01-27

Reassessment challenge under section 148 (interplay with section 153C for searched third-party material): writ petition disposed of in terms of Shyam Sundar Khandelwal & Ors. v. ACIT ((2024) 471 ITR 45 (Raj)).

Income-tax Act, 1961: sections 148 and 153C

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench) | Avneesh Jhingan, J. | Shubha Mehta, J.

Assessment years: See D.B. Civil Writ Petition No. 19848/2023 record

Short covered-matter disposal following Shyam Sundar Khandelwal ((2024) 471 ITR 45 (Raj))

Disposes of D.B. Civil Writ Petition No. 19848/2023 on the joint statement of counsel that the issue is squarely covered by Shyam Sundar Khandelwal & Ors. v. ACIT ((2024) 471 ITR 45).

01 FACTS OF THE CASE

M/s. Shiv Vegpro Private Limited (Kota) filed D.B. Civil Writ Petition No. 19848/2023 challenging reassessment proceedings initiated under section 148 of the Income-tax Act, 1961.

Source: [Paragraph 1; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Counsel for both parties agreed at the Bar (ad idem) that the controversy was squarely covered by the Division Bench decision of the Rajasthan High Court in Shyam Sundar Khandelwal & Ors. v. Assistant Commissioner of Income Tax ((2024) 471 ITR 45).

Source: [Paragraphs 2-3; PDF p. 1](#)

03 JUDICIAL DECISION

Disposed of D.B. Civil Writ Petition No. 19848/2023 in the same terms as Shyam Sundar Khandelwal ((2024) 471 ITR 45).

Source: [Paragraph 3; PDF p. 1](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Writ petition disposed of in terms of Shyam Sundar Khandelwal & Ors. v. ACIT ((2024) 471 ITR 45 (Raj)).

Source: [Paragraph 3; PDF p. 1](#)

05 AKHB REVIEW POINT

AKHB analysis: in the Rajasthan High Court, where reassessment for pre-2021 search/seizure material of a third party is initiated under section 148 instead of following the mandatory satisfaction-note procedure of section 153C, Shyam Sundar Khandelwal ((2024) 471 ITR 45) governs.

Source: [Paragraphs 2-3; PDF p. 1](#)

SOURCE & VERIFICATION

[High Court of Judicature for Rajasthan official judgment PDF - AKHB Cloud Repository \(20250127_RJHC021013042023.pdf\)](#)

1-page official High Court of Judicature for Rajasthan judgment PDF (20250127_RJHC021013042023.pdf).

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

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STATUTORY SCOPE

Applies sections 148 and 153C of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

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