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

Section 148 challenge disposed of on counsel's agreement that Shyam Sundar Khandelwal, (2024) 471 ITR 45, covers the issue.

Income-tax Act, 1961: section 148

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

Assessment years:

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

Shiv Vegpro challenged proceedings initiated under section 148 in D.B. Civil Writ Petition 19848/2023. The one-page order states no assessment year, notice date, search facts or disputed amount.

Source: PDF p. 1, para 1

02 DISCUSSION BY THE HON'BLE COURT

Both sides agreed that the issue was squarely covered by Shyam Sundar Khandelwal and others v. Assistant Commissioner of Income Tax, reported at (2024) 471 ITR 45. The Court did not reproduce that judgment's reasons or undertake a separate statutory analysis.

Source: PDF p. 1, para 2

03 JUDICIAL DECISION

The petition was disposed of in the same terms as Shyam Sundar Khandelwal. The order does not separately spell out a quashing direction, deadline or remand condition.

Source: PDF p. 1, para 3

04 OUTCOME / IN WHOSE FAVOUR

Covered-matter disposal by reference to the identified precedent. Its precise incorporated relief must be read with that judgment; the supplied page alone does not establish a freestanding section 153C holding.

Source: PDF p. 1, paras 2-3

05 EXPERT COMMENTS

The incorporation must be read accurately — Paragraph 3 adopts the same terms as the cited decision. That is the operative disposition and should be preserved verbatim in substance, rather than replaced by an invented detailed order. Formal reliance on its practical effect requires reading the cited judgment together with this petition's record.

The short order does not supply search facts — Nothing here identifies a third-party search, a pre-2021 search date or a satisfaction-note defect. Section 148 is named, but section 153C is not. Those facts and statutory conclusions cannot be attributed to Shiv Vegpro merely because they may arise in the cited litigation.

Agreement on coverage is the recorded reason — The Court records that both parties were ad idem; it does not resolve a contested comparison between the two cases. The docket, party and date remain distinct from Shyam Sundar Khandelwal. This source supports a covered disposition, not a newly reasoned precedent on every reassessment involving third-party information.

Source: Editorial analysis; source references in the structured comments

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).

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Section 148 alone is expressly stated. Section 153C, search dates and satisfaction-note requirements are not discussed in this one-page order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.