Gaurav Vyas v. National Faceless Assessment Centre & Anr.

D.B. Civil Writ Petition No. 3722/2023

2025:RJ-JP:15701-DB | D.B. Civil Writ Petition No. 3722/2023 | 2025-04-08

Gaurav Vyas: writ withdrawn with liberty to press all writ grounds in the already-filed appeal.

No Income-tax Act section is expressly identified in this order.

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench, Jaipur Bench) | Chief Justice Manindra Mohan Shrivastava | Justice Anand Sharma

Assessment years: Not specified in supplied order

Scope of this order

The taxpayer retained the expressly stated liberty in the already-filed appeal; the High Court granted no substantive tax relief.

01 FACTS OF THE CASE

The office noted that an amended petition had not been filed. Gaurav Vyas's counsel stated that an appeal had already been preferred and sought withdrawal with liberty to press every ground raised in the writ.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the requested course. It did not examine the tax merits or treat the missing amended copy as an adjudication of those issues.

Source: PDF p. 1

03 JUDICIAL DECISION

The writ petition was dismissed as withdrawn with liberty to press the appeal on all grounds raised in the petition.

Source: PDF p. 1

04 OUTCOME / IN WHOSE FAVOUR

The taxpayer retained the expressly stated liberty in the already-filed appeal; the High Court granted no substantive tax relief.

Source: PDF p. 1

05 EXPERT COMMENTS

The appeal already existed — Counsel reported that it had been filed. This is liberty to press that appeal on the writ grounds, not a new period to institute an appeal.

All grounds remain arguments, not accepted propositions — Preserving the ability to urge grounds does not decide them for the taxpayer. The appellate forum must consider them in its own proceedings.

The order adds no recovery or limitation relief — No stay, condonation or decision deadline appears. The procedural liberty should not be enlarged into protection against collection or automatic admission.

Source: PDF p. 1

SOURCE & VERIFICATION

High Court of Judicature for Rajasthan official judgment PDF - AKHB Repository (20250408_RJHC020167112023.pdf)

1-page official High Court of Judicature for Rajasthan judgment PDF (20250408_RJHC020167112023.pdf, 44,999 bytes).

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

Open cited source rendition

All 1 physical source pages read and visually inspected. SHA-256: 404136196a342e8b63d3cc3e06465d3fb6c100d78684067b2130bc9c80c11d5e.

STATUTORY SCOPE

No unprinted statutory basis is treated as a decided issue. The source does not adjudicate an Income-tax Act provision.

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.

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.