Principal Commissioner of Income Tax-1, Jaipur v. Ashish Agarwal

D.B. Income Tax Appeal No. 74/2025

[2026:RJ-JP:12313-DB] | D.B. ITA No. 74/2025 | 2026-03-24

Approval from the Principal Commissioner did not satisfy the stated higher-authority requirement for notice issued beyond three years.

Income-tax Act,1961: sections 148, 151

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench, Jaipur Bench) | Acting Chief Justice Sanjeev Prakash Sharma | Justice Shubha Mehta

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue challenged the ITAT order dated 18 October 2024 concerning Ashish Agarwal. The notice dated 26 July 2022 had been issued after more than three years from the relevant assessment-year end. The Tribunal held that approval by the Principal Commissioner did not satisfy the higher-authority requirement stated in section 151(ii). The source does not specify the assessment year or Tribunal appeal number.

Source: PDF p.1, paras 1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court agreed that the stipulated approval had to be from the Principal Chief Commissioner/Principal Director General or Chief Commissioner/Director General. The Supreme Court's 4 May 2022 Ashish Agarwal decision and the extension associated with the COVID period did not alter that approval conclusion.

Source: PDF pp.1–2, paras 2–4

03 JUDICIAL DECISION

No substantial question of law arose; Revenue's appeal was dismissed.

Source: PDF p.2, paras 3–4

04 OUTCOME / IN WHOSE FAVOUR

Assessee succeeded on the approval-authority issue addressed in this appeal.

Source: PDF p.2, paras 3–4

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

An extended time window does not identify the sanctioning authority: The Court treated the availability of an extended notice period separately from the rank of authority required to approve the notice. A limitation argument therefore did not answer the particular section 151 defect. The useful comparison is between elapsed time, the applicable approval requirement and the actual approving officer. (PDF pp.1–2, paras 2–4)

The result is tied to the more-than-three-year finding: The judgment expressly proceeds on that elapsed period and the recorded Principal Commissioner approval. It does not declare every approval by a Principal Commissioner invalid. A practical review needs the assessment-year end, notice date and approval record before extending this result to a different chronology. (PDF p.1, paras 1–2)

Do not enlarge the short order's reasoning: The two-page source provides neither an assessment year nor a detailed limitation computation. It does not discuss Rajeev Bansal or give additional Tribunal particulars. The precedent value is the stated approval-authority conclusion, not a new ruling on every transitional reassessment question. (PDF pp.1–2)

Source: PDF pp.1–2, paras2–4

SOURCE & VERIFICATION

High Court of Judicature for Rajasthan official judgment PDF - AKHB Repository (20260324_RJHC020461772025.pdf)

All 2 original pages read and visually reviewed; source hash verified.

Source and all five panels checked on 21 October 2026.

Open cited source rendition

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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.