Dr. Amit Birla v. Deputy Commissioner of Income Tax, Circle 2, Kota and others

D.B. Writ Miscellaneous Application 404/2026

2026:RJ-JP:33326-DB; WMAP 404/2026 | 2026-08-19

Recall refused absent case-specific Supreme Court order

High Court of Judicature for Rajasthan | Division Bench | Sanjeev Prakash Sharma (Acting Chief Justice) | Sanjeet Purohit

Assessment years:

01 FACTS OF THE CASE

The Department sought recall or revival of the order dated 18 August 2025 disposing of the writ concerning Dr. Amit Birla. It relied on the Supreme Court's 10 April 2026 decision in ITO v. Tej Pratap Singh, Diary 2196/2026, which had remitted the matters before it to the jurisdictional High Courts.

Source: Paras 1–2, PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court distinguished a remand in the appealed matters from an order operating in rem to revive every decided writ. The Supreme Court directions were confined to the SLPs disposed of in that batch and therefore did not, by themselves, justify recall here. Revenue could seek an appropriate SLP and a similar case-specific order.

Source: Paras 2–3, PDF p.2

03 JUDICIAL DECISION

The miscellaneous recall application was dismissed with those observations. The Court separately allowed substitution of photocopies for the originally filed certified copies and return of the certified copies for later use.

Source: Paras 4–6, PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Procedural refusal of Revenue's recall request. The existing writ disposal was not reopened by this application; future revival remained contingent on an appropriate Supreme Court order. No fresh assessment merits were adjudicated.

Source: Paras 2–6, PDF p.2

05 EXPERT COMMENTS

A batch remand is not automatic recall of every decided case — This application concerns Dr. Amit Birla and the order of 18 August 2025. The Court required a connection to an appropriate Supreme Court order rather than treating the Tej Pratap Singh batch as universally reviving final writs. Similar subject matter alone did not supply the procedural basis for recall.

Preserve the conditional route left to Revenue — The observation permits Revenue to pursue an appropriate SLP. Revival was linked to obtaining a similar Supreme Court order; the High Court did not itself reopen the case or guarantee success of a future SLP. The distinction matters when recording whether the original writ remains disposed of.

Ancillary document relief does not reverse the dismissal — Permission to retain photocopies and recover certified originals facilitates possible later filing. It is separate from the refusal to recall. The source gives no assessment year or fresh merits ruling, and its short procedural outcome should not be recast as an adjudication of section 147A's validity.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Rajasthan High Court, Jaipur Bench; verified source order

Complete source PDF reviewed: 2 physical pages.

All 2 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

Sections and disposition are recorded only to the extent stated in this source 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.