Deputy Commissioner of Income Tax Central Circle 4 Jaipur & Anr. v. Sanjeev Kumar Jain (with connected petition)

SLP (Civil) Diary No. 38943 of 2026 / SLP (Civil) Diary No. 41372 of 2026

Common order dated 16 October 2026; Diary Nos. 38943/2026 and 41372/2026 | 2026-10-16

Refiling delay condoned; two SLPs dismissed for unexplained filing delay

Income-tax litigation: distinction between filing delay and refiling delay; no substantive tax section specified in this SC order

2-judge bench | Manoj Misra J. | Nongmeikapam Kotiswar Singh J.

Decision scope and outcome limits

Condonation of refiling delay did not cure the separate filing delays. The two SLPs were dismissed on limitation, not tax merits. The leading caption identifies Sanjeev Kumar Jain; the connected proceeding is listed by diary number only.

01 FACTS OF THE CASE

Two Revenue SLPs, Diary Nos. 38943/2026 and 41372/2026, came before the Court with delay applications. The leading caption challenges the Rajasthan High Court's order dated 30 January 2025 in D.B.C.W.P. 18942/2024.

Source: Primary order: Caption and connected-docket list; PDF page 1

02 DISCUSSION BY THE HON'BLE COURT

The Court condoned refiling delay. It separately noted filing delays of 427 and 433 days respectively and found no satisfactory explanation for them.

Source: Primary order: Operative paragraphs 1–3; PDF pages 1–2

03 JUDICIAL DECISION

Both SLPs were dismissed on the ground of delay, and pending applications were disposed of.

Source: Primary order: Operative paragraphs 4–5; PDF page 2

04 OUTCOME / IN WHOSE FAVOUR

Respondents as to dismissal on limitation. The order states no conclusion on the underlying tax controversy.

Source: Primary order: Operative paragraphs 2–5; PDF pages 1–2

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05 AKHB REVIEW POINT

Maintain separate calculations and explanations for initial filing delay and later refiling defects. Do not treat condonation of one as condonation of the other, or the procedural dismissal as a tax-merits precedent.

Source: Primary order: Operative paragraphs 1–5; PDF pages 1–2

SOURCE & VERIFICATION

Supreme Court of India — official order PDF

Both pages of the official common record were read, including both diary numbers. The leading petition identifies the Rajasthan High Court order dated 30 January 2025 in D.B. Civil Writ Petition 18942/2024. The order date is 16 October 2026; the digital signature is dated 17 October.

Open cited source rendition

STATUTORY SCOPE

Income-tax proceedings under the identified statutory setting. This note does not establish equivalence under the Income-tax Act, 2025, or comprehensive later-treatment/current-law clearance.

LATER TREATMENT

Source checked 2026-10-22. Subsequent treatment and current-law applicability have not been comprehensively checked.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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