

(2026:JHHC:2297-DB)

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 185 of 2026

Bhanu Pratap Shahi, aged about 49 years, son of Late Hemant Pratap Dehati, resident of Village- Kadhwan, Garhwa, P.O.- Parsodih, P.S.- Bhawnathpur, District- Garhwa, PIN-822112 (Jharkhand).

.... Petitioner

Versus

1. Union of India, through the Chief Commissioner of Income Tax Ranchi, having its Office at Central Revenue Building, 5A, Main Road, Ranchi, P.O.-G.P.O, P.S.-Kothawali, District-Ranchi, PIN-834001 (Jharkhand).
2. The Commissioner of Income Tax (Appeals), Income Tax Department, having its office at Central Revenue Building, 5A Main Road, Ranchi, P.O.-G.P.O, P.S.-Kotawali, District-Ranchi, PIN-834001 (Jharkhand).
3. National Faceless Appeal Centre (NFAC), Delhi through the Principal Chief Commissioner of Income-Tax, having its office at 2nd Floor, Jawaharlal Nehru Stadium, New Delhi, P.O. & P.S.-Nev Delhi, District- New Delhi.
4. Deputy Commissioner of Income Tax Circle 1, Ranchi, having its office at Central Revenue Building, 5A, Main Road, Ranch P.O.-G.P.O, P.S.-Kothawali, District-Ranchi, (Jharkhand). PIN-834001.

.... Respondents

With

W.P.(T) No. 245 of 2026

Bhanu Pratap Shahi, aged about 49 years, son of Late Hemant Pratap Dehati, resident of Village- Kadhwan, Garhwa, P.O.- Parsodih, P.S.- Bhawnathpur, District- Garhwa, PIN-822112 (Jharkhand).

.... Petitioner

Versus

1. Union of India, through the Chief Commissioner of Income Tax Ranchi, having its Office at Central Revenue Building, 5A, Main Road, Ranchi, P.O.-G.P.O, P.S.-Kotawali, District-Ranchi, PIN-834001 (Jharkhand).
2. The Commissioner of Income Tax (Appeals), Income Tax Department, having its office at Central Revenue Building, 5A Main Road, Ranchi, P.O.-G.P.O, P.S.-Kotawali, District-Ranchi PIN-834001 (Jharkhand).
3. National Faceless Appeal Centre (NFAC), Delhi through the Principal Chief Commissioner of Income-Tax, having its office at 2nd Floor, Jawaharlal Nehru Stadium, New Delhi, P.O. & P.S. Nev Delhi, District- New Delhi.
4. Deputy Commissioner of Income Tax Circle 1, Ranchi, having its office at Central Revenue Building, 5A, Main Road, Ranch P.O.-G.P.O, P.S.-Kotawali, District-Ranchi, PIN-834001 (Jharkhand).
5. Assistant Commissioner of Income Tax, Circle-I, Ranchi, having its office at Central Revenue Building, 5A, Main Road, Ranch P.O.-G.P.O,

P.S.-Kotawali, District-Ranchi, PIN-834001 (Jharkhand).

.... Respondents

With

W.P.(T) No. 257 of 2026

Bhanu Pratap Sahi, aged about 49 years, son of Late Hemant Pratap Dehati, resident of Village- Kadhwan, Garhwa, P.O.- Parsodih, P.S.- Bhawnathpur, District- Garhwa, PIN-822112 (Jharkhand).

.... Petitioner

Versus

1. Union of India, through the Chief Commissioner of Income Tax Ranchi, having its Office at Central Revenue Building, 5A, Main Road, Ranchi, P.O.-G.P.O, P.S.-Kothawali, District-Ranchi, PIN-834001 (Jharkhand).
2. The Commissioner of Income Tax (Appeals), Income Tax Department, having its office at Central Revenue Building, 5A Main Road, Ranchi, P.O.-G.P.O, P.S.-Kotawali, District-Ranchi PIN-834001 (Jharkhand).
3. National Faceless Appeal Centre (NFAC), Delhi through the Principal Chief Commissioner of Income-Tax, having its office at 2nd Floor, Jawaharlal Nehru Stadium, New Delhi, P.O. & P.S. New Delhi, District- New Delhi.
4. Deputy Commissioner of Income Tax Circle 1, Ranchi, having its office at Central Revenue Building, 5A, Main Road, Ranchi, P.O.-G.P.O, P.S.-Kothawali, District-Ranchi, PIN-834001 (Jharkhand).

.... Respondents

With

W.P.(T) No. 610 of 2026

Bhanu Pratap Sahi, aged about 49 years, son of Late Hemant Pratap Dehati, resident of Village- Kadhwan, Garhwa, P.O.- Parsodih, P.S.- Bhawnathpur, District- Garhwa, PIN-822112 (Jharkhand).

.... Petitioner

Versus

1. Union of India, through the Chief Commissioner of Income Tax Ranchi, having its Office at Central Revenue Building, 5A, Main Road, Ranchi, P.O.-G.P.O, P.S.-Kotawali, District-Ranchi, PIN-834001 (Jharkhand).
2. The Commissioner of Income Tax (Appeals), Income Tax Department, having its office at Central Revenue Building, 5A Main Road, Ranchi, P.O.-G.P.O, P.S.-Kotawali, District-Ranchi PIN-834001 (Jharkhand).
3. National Faceless Appeal Centre (NFAC), Delhi through the Principal Chief Commissioner of Income-Tax, having its office a 2nd Floor, Jawaharlal Nehru Stadium, New Delhi, P.O. & P.S. New Delhi, District- New Delhi.
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5. Assistant Commissioner of Income Tax, Circle-I, Ranchi, having its office at Central Revenue Building, 5A, Main Road, Ranch P.O-G.P.O, P.S.-Kotawali, District-Ranchi, PIN-834001 (Jharkhand).

.... Respondents

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioners : Mr. Sumeet Gadodia, Advocate
For the Union of India : Mr. Prashant Vidyarthi, Advocate
Mr. Romit Kumar, Advocate
For the Resp. Nos. 2 & 3 : Mr. Kumar Vaibhav, Advocate
Mr. Anurag Vijay, Advocate
Mr. Durgesh Agarwal, Advocate
For the Resp. No. 4 : Mr. Rahul Kamlesh, AC to SC-IV

2/ 29.01.2026 W.P.(T) No. 185 of 2026 is on today's cause list.

2. At the request of and with the consent of the learned counsel for the parties, remaining three petitions, which are not on today's board, are called for and disposed of by this order.

3. Mr. Sumeet Gadodia, learned counsel for the petitioner in all these petitions, after arguing the matters for some time, seeks leave to withdraw these petitions with liberty to challenge the impugned order made by the Income Tax Appellate Tribunal, Ranchi by instituting an appeal under Section 260 A of the Income Tax Act, 1961.

4. The request is reasonable. Accordingly, we grant leave to withdraw these petitions, with liberty as prayed for. All contentions of all parties on merits are, however, left open, since we have not examined it.

5. Mr. Gadodia, states that appeals will be filed within a maximum period of 30 days from today.

6. If such appeals are filed, learned counsel for the respondents agrees that they could be heard on merits, without going into the issue of

limitation. Even otherwise, Mr. Gadodia states that the appeals would be filed within the prescribed period of limitation.

7. The Registry to return the certified copies of the impugned orders to the learned counsel for the petitioners within a week from today, upon his replacing them with self-attested photocopies of the same in the respective petitions.

8. These petitions are disposed of with the liberty, in the above terms. No costs.

(M.S. Sonak, C.J.)

(Rajesh Shankar, J.)

January 29, 2026

Ranjeet / R.Kr.

Uploaded on 30.01.2026