

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 19848/2023

M/s Shiv Vegpro Private Limited, Through Its Director Shri Sandeep Kumar Saboo S/o Late Shri Sudarshan Saboo, Aged 40 Years, R/o 1-B-9 And 10, Cfs, Sheela Chaudhary Road, Talwandi, Kota 325003, Rajasthan.

-----Petitioner

Versus

Deputy/Assistant Commissioner Of Income Tax, Denik Navjyoti Building, Rawat Bhata Road, Kota Rajasthan.

-----Respondent

For Petitioner(s)	:	Mr. Mahendra Gargieya with Mr. Devang Gargieya, Mr. Tarak Ahuja & Mr. Hemang Gargieya
For Respondent(s)	:	Mr. Shantanu Sharma with Mr. Aditya Doda

HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MRS. JUSTICE SHUBHA MEHTA
Order

27/01/2025

1. This petition is filed aggrieved of proceedings initiated under Section 148 of the Income Tax Act, 1961.
2. Learned counsels for the parties are at ad idem that the issue involved in this petition is squarely covered by the decision of this Court in the case of ***Shyam Sundar Khandelwal & Ors. Vs. Assistant Commissioner of Income Tax*** reported in **(2024) 471 ITR 45**.
3. The petition is disposed of in the same terms as of Shyam Sundar Khandelwal (supra).

(SHUBHA MEHTA),J

(AVNEESH JHINGAN),J