HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

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

Principal Commissioner Of Income Tax-1, Income Tax Department, New Central Revenue Building, Bhagwan Dass Road, Statue Circle, Jaipur, Rajasthan.

----Appellant

Versus

Ashish Agarwal, 124, Vikash Nagar, Dher Ke Balaji, Jaipur (Pan Adrpa7950K)

----Respondent

For Appellant(s) : Mr. Nitin Jain with
Ms. Kriti Kalawatia

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

24/03/2026

1. Heard.

2. This appeal assails the order passed by the ITAT dated 18.10.2024, whereby the ITAT found that the notice issued on 26.07.2022 was in violation of the provisions of Section 151 of the Income Tax Act, 1961 (for short ‘the Act of 1961’), which required Section 151(ii) of the Act approval to be taken from the Principal Chief Commissioner or Principal Director General or where there is no Principal Chief Commissioner or Principal Director General, Chief Commissioner or Director General, if more than three years have elapsed on the date from the end of the relevant assessment year. The ITAT found that the notice was issued by obtaining permission from Principal Commissioner of Income Tax alone and on the said basis, it found the notice to be vitiated in law.

3. We find that the findings arrived at by the ITAT do not create any substantial question of law for us to examine. The questions of law, as proposed by the learned counsel in the appeal are found to be wholly misconceived.

4. The judgment passed on 04.05.2022 in the case of **Union of India and Others Vs. Ashish Agarwal,** reported in **(2023) 1 SCC 617,** granted extension of limitation on account of COVID and the notices were required to be issued treating the earlier notice to be within limitation.

5. Hence, no case for interference is made out, as there is no substantial question of law required to be examined again by this Court.

6. Accordingly, the appeal is dismissed.

(SHUBHA MEHTA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

N.GANDHI/RAJAT/22