


**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 1102/2025

Sunil Agrawal Son Of Ghanshyam Agarwal, Aged About 64 Years,
Having His Address At K-6B Adarsh Nagar Jaipur 302004.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle - 4,
Jaipur Having Its Address At Room No 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central Jodhpur,
Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

Connected With

D.B. Civil Writ Petition No. 1129/2025

Sunil Agrawal S/o Ghanshyam Agarwal, Aged About 64 Years,
Having His Address At K-6B, Adarsh Nagar, Jaipur 302004

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle- 4,
Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central, Jodhpur,
Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 1156/2025

Sunil Agrawal S/o Ghanshyam Agarwal, Aged About 64 Years,
Having His Address At K-6B, Adarsh Nagar, Jaipur 302004

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle- 4,
Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central, Jodhpur,
Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 1264/2025

Sunil Agrawal S/o Ghanshyam Agarwal, Aged About 64 Years,
Having His Address At K-6B, Adarsh Nagar, Jaipur 302004

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central, Jodhpur, Aayakar Bhawan, Paota, C- Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 15159/2024

Vijay Kumar Chordia Son Of Raj Mal Chordia, Aged About 60
Years, Having His Address At 1631, Chordia Bhawan, Sonthli
Walon Ka Rasta, Choura Rasta, Jaipur

----Petitioner

Versus

1. Deputy Commissioner Of Income Tax, Central Circle - 4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur
2. Joint Commissioner Of Income Tax, Central Circle, Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur

----Respondents

Connected With

D.B. Civil Writ Petition No. 12783/2024

Hari Mohan Dangayach Son Of Shri Ram Bilas Dangayach,
Aged About 75 Years, Resident Of 2, Govind Marg, Jaipur
302004.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.

2. Joint Commissioner Of Income Tax, Central Circle, Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 12784/2024

Rakesh Kumar Vijay S/o Shri Nathu Lal Vijay, Aged About 71 Years, Resident Of C-66, Saket Colony, Opp. Police Station, Adarsh Nagar, Jaipur.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle -4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central Circle, Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 13019/2024

Hari Mohan Dangayach Son Of Shri Ram Bilas Dangayach, Aged About 75 Years, Resident Of 2, Govind Marg, Jaipur 302004

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle -4, Jaipur, Having Its Address At Room No.416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central Circle Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 13053/2024

Rakesh Kumar Vijay, Son Of Shri Nathu Lal Vijay, Aged About 71 Years, Resident Of C-66, Saket Colony, Opp. Police Station, Adarsh Nagar, Jaipur

----Petitioner

Versus

1. Deputy Commissioner Of Income Tax, Central Circle - 4,

Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur

2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur

----Respondents

D.B. Civil Writ Petition No. 16619/2024

Radha Mohan Maheshwari S/o Badri Narain Totla, Aged About
55 Years, Having His Address At M-54 Mahesh Colony Tonk
Phatak Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-
4, Jaipur Having Its Address At Room No. 416 4Th Floor
Jeevan Nidhi Lic Building Ambedkar Circle Jaipur
2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 16628/2024

Radha Mohan Maheshwari Son Of Badri Narain Totla, Aged
About 55 Years, Having His Address At M-54, Mahesh Colony,
Tonk Phatak, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle -
4, Jaipur Having Its Address At Room No. 416, 4Th
Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur
2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur

----Respondents

D.B. Civil Writ Petition No. 16630/2024

Radha Mohan Maheshwari Son Of Badri Narain Totla, Aged
About 55 Years, Having His Address At M-54, Mahesh Colony,
Tonk Phatak, Jaipur.

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-4,

Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.

2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C- Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 16631/2024

Radha Mohan Maheshwari S/o Badri Narain Totla, Aged About
55 Years, Having His Address At M-54, Mahesh Colony, Tonk
Phatak, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle-
4, Jaipur Having Its Address At Room No. 416, 4Th
Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle,
Jaipur.
2. Joint Commissioner of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 17471/2024

Nirmal Kumar Bardiya, Son Of Sagarmal Kalyanmal Jain, Aged
About 63 Years, Having His Address At 24, Bardiya Colony,
Museum Road, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle -4
Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur
2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur

----Respondents

D.B. Civil Writ Petition No. 17584/2024

Nirmal Kumar Bardiya, Son Of Sagarmal Kalyanmal Jain, Aged
About 63 Years, Having His Address At 24, Bardiya Colony,
Museum Road, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle -4 Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur
2. Joint Commissioner Of Income Tax, Central Circle, Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur

----Respondents

D.B. Civil Writ Petition No. 17600/2024

Nirmal Kumar Bardiya, Son Of Sagarmal Kalyanmal Jain, Aged About 63 Years, having his Address At 24, Bardiya Colony, Museum Road, Jaipur

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle -4 Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur
2. Joint Commissioner Of Income Tax, Central Circle, Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur

----Respondents

D.B. Civil Writ Petition No. 18301/2024

Dwarka Prasad Khandelwal Son Of Shri Jagdish Prasad Khandelwal, Aged About 53 Years, Resident Of S-5, Mahaveer Nagar, Tonk Road, Jaipur.

----Petitioner

Versus

1. Deputy Commissioner Of Income Tax, Central Circle-4, Jaipur Having Its Address At Room No. 416, 4Th Floor, Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central Circle, Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 18942/2024

Sanjeev Kumar Jain S/o Shri Chand Mal Jain, Aged About 62 Years, R/o S-1A, Mahaveer Nagar, Tonk Road, Jaipur.

----Petitioner

Versus

1. Deputy Commissioner Of Income Tax, Central Circle -4,

Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.

2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 18985/2024

Sanjeev Kumar Jain Son Of Shri Chand Mal Jain, Aged About
62 Years, Resident Of 5-1A, Mahaveer Nagar, Tonk Road,
Jaipur.

----Petitioner

Versus

1. Deputy Commissioner Of Income Tax, Central Circle-4,
Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur.
2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 422/2025

Ravi Shankar Jhanwar Son Of Shri Ghasi Lal Jhanwar, Aged
About 63 Years, Resident Of 8, Barkat Nagar, Tonk Road, Jaipur
302018

----Petitioner

Versus

1. Assistant Commissioner Of Income Tax, Central Circle 4,
Jaipur Having Its Address At Room No. 416, 4Th Floor,
Jeevan Nidhi, Lic Building, Ambedkar Circle, Jaipur
2. Joint Commissioner Of Income Tax, Central Circle,
Jodhpur, Aayakar Bhawan, Paota, C-Road, Jodhpur.

----Respondents

For Petitioner(s) : Mr.Siddharth Ranka, Adv. with
Mr.Rohan Chatter, Adv. Ms.Satwika
Jha, Adv., Ms.Apeksha Bapna, Adv.,
Mr.Muzaffar Iqbal, Adv. & Mr.Saurabh
Harsh, Adv.

For Respondent(s) : Mr.Siddharth Bapna, Adv., Mr.Sarvesh
Jain, Adv., Mr.Meyhul Mittal, Adv. &
Mr.Rahul Kumar, Adv.

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

Order

30/01/2025

AVNEESH JHINGAN, J (ORAL):-

1. These writ petitions are being decided by this order as the facts and issues involved are same. Though in some of the cases penalty under Section 271D and in others under Section 271E of the Income Tax Act, 1961 (hereafter 'the Act of 1961') was imposed. The language of Section 271D and Section 271E are analogous. For the sake of convenience, the facts are being taken from *D.B. Civil Writ Petition No.1102/2025*.

2. This petition is filed seeking quashing of notices dated 01.10.2024, 03.01.2025, 13.01.2025 issued under Section 271E of the Act of 1961, for Assessment Year 2012-2013.

3. The brief facts are that search was conducted on the premises of the petitioner. The proceedings initiated under Section 148 of the Act of 1961 culminated in re-assessment order dated 12.03.2024 resulting in additions of Rs.9,90,000/- and Rs.23,785/- under Sections 69A and 69C of the Act of 1961 respectively. The order was passed after approval from the Additional Commissioner of the Income Tax (hereinafter 'ACIT'). On 01.10.2024 notice was issued to the petitioner for imposition of penalty under Section 271E of the Act of 1961. In the response dated 16.10.2024 the petitioner relied upon the decision of the Supreme Court in **Commissioner of Income Tax Vs. Jai Laxmi Rice Mills** reported in **[(2015) 379 ITR 521 (SC)]** to contend that there was no satisfaction recorded in the reassessment order

for initiating the penalty proceedings under section 271E of the Act of 1961. The objections filed were rejected and a notice dated 03.01.2025 was issued. Hence, the present writ petition.

4. Learned counsel for the petitioners submitted that the issue involved that penalty under section 271D cannot be imposed if there was intent of AO to do so, is covered by decision of the Supreme Court in **Jai Laxmi Rice Mills** (supra).

5. Learned counsel for the respondent submitted that reply filed in the present writ petition is adopted in all the connected matters. Reliance is placed upon the annexures filed with the reply to the submit that the Deputy Commissioner of Income Tax (hereafter 'DCIT') vide communication dated 01.08.2024 referred the matter to the ACIT for imposition of penalty under section 271E and the ACIT on 24.09.2024 recorded the satisfaction. It is argued that there is no requirement under section 271E for assessing officer (hereinafter 'AO') to record the satisfaction. The counsel is not able to distinguish the citation relied upon by counsel for the petitioner.

6. The reassessment order was passed on 12.03.2024 and no satisfaction was recorded for initiating the penalty proceedings under Section 271E.

7. The reliance on the reference made by the DCIT to ACIT on 01.08.2024 shall not enhance case of the department as the reference was after the conclusion of reassessment proceedings by the DCIT.

8. The satisfaction dated 24.09.2024 recorded by the ACIT cannot be equated with the satisfaction to be recorded in the reassessment proceedings by the concerned AO.

9. In **Jai Laxmi Rice Mills** (supra) the Supreme Court was dealing with the issue as to whether the penalty proceedings under section 271D are independent of the assessment proceedings. In that case, in the assessment order passed in pursuance to the remand no satisfaction was recorded for initiating the proceedings under section 271E. Though the AO stated for initiation of proceedings under section 271(1)(c). The penalty proceeding was quashed on the ground that in absence of satisfaction recorded by the AO the penalty can not be imposed.

11. In the case in hand the DCIT had only recorded satisfaction for proceedings under Section 271(1)(c) of the Act of 1961 and no satisfaction was recorded to initiate penalty proceedings under Section 271D.

12. The issue involved in the present writ petition is squarely covered by the decision of the Supreme Court in **Jai Laxmi Rice Mills** (supra). The notice issued under Section 271E and the proceedings in pursuance thereto are quashed.

13. The writ petitions are allowed.

(SHUBHA MEHTA), J

Himanshu Soni/30-32, 85, 92-107

(AVNEESH JHINGAN), J