



2026:AHC:44262-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
WRIT TAX No. - 1377 of 2026**

Arjun Sahu

.....Petitioner(s)

Versus

Assistant Commissioner Of Income Tax And Another

.....Respondent(s)

---

Counsel for Petitioner(s) : Mayank Chandra, Saurabh Gupta, Surya  
Pratap Singh  
Counsel for Respondent(s) : Ankur Agarwal

---

With

**WRIT TAX No. - 1384 of 2026**

Syed Quamer Abbas Zaidy

.....Petitioner(s)

Versus

Income Tax Officer And Another

.....Respondent(s)

With

**WRIT TAX No. - 1378 of 2026**

Shashi Kiran

.....Petitioner(s)

Versus

Income Tax Officer And Anr And Another

.....Respondent(s)

With

**WRIT TAX No. - 1379 of 2026**

Nikhil Nirwal

.....Petitioner(s)

Versus

Income Tax Officer And Another

.....Respondent(s)

**Court No. - 3**

**HON'BLE SAUMITRA DAYAL SINGH, J.  
HON'BLE INDRAJEET SHUKLA, J.**

1. Heard Sri Nitin Kanwar along with Sri Dushyant Nayak, learned counsel for the petitioners, Sri Dhananjay Awasthi, learned counsel for the revenue and perused the record.

2. Short point raised is that the earlier order of the writ court dated 08.10.2025 in **Arjun Sahu Vs. Assistant Commissioner of Income Tax and Another along with connected writ petition 2025:AHC:178720-DB** has not been complied.

3. Grievance is neither all material that may have formed the basis for initiation of re-assessment proceeding, was made available to the petitioner, nor replies thereto have been considered in any objective manner. Only lip service may have been offered while rejecting the replies as furnished. Specifically, with reference to objection that there did not exist any material, only this much has been observed that material would be disclosed at the stage of assessment/re-assessment. That clearly indicates that the Assessing Authority has prejudged the issue.

4. In such circumstances, on query made, Sri Dhananjay Awasthi, learned counsel for the revenue states, the revenue may be permitted to correct its error by making full compliance of the earlier order of the writ court, in **Arjun Sahu (supra)**.

5. In view of such statement made, no useful purpose may be served in keeping this petition pending or calling for a counter affidavit. The order dated 20.11.2025 passed in compliance to the earlier order of the writ court, is set aside. Since the petitioners have already filed their returns, it is expected that the Assessing Authority will make available to the petitioners all material that forms the basis for proposal to re-assess the petitioner, in compliance to the directions issued earlier i.e. through e-mail, within one week from today. Thereafter the petitioner shall have two weeks to file fresh objections.

6. Accordingly, the writ petitions are **disposed of** with the following directions:

(i) Thereafter, the individual assessee will have two weeks time, to file objections to the proposed re-assessment proceedings through the mode as may be provided for by the Assessing Officer and as may be facilitated to ensure that the objections are actually received by the competent authority.

(ii) Upon such objections being filed, a reasoned and speaking order may be passed by the concerned authority, within a further period of two weeks therefrom. Such order may be communicated to the individual assessee accordingly.

(iii) If re-assessment proceedings are to be initiated, the first date of the re-assessment proceedings may be fixed with at least thirty days advance notice.

7. Needless to add if any jurisdictional issue survives, petitioners will be at liberty to approach the Court at that stage.

**(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)**

**February 26, 2026**

Anurag/-