



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Reserved on : 13th November, 2024
Date of Decision : 20th December, 2024

1.

CWP-18488-2022 (O&M)

M/S Patran Foods Pvt. Ltd.

Versus

Union of India and others

..Petitioner

...Respondents.
2.

CWP-19085-2022 (O&M)

M/s Patran Foods Pvt. Ltd.

Versus

Union of India and others

..Petitioner

...Respondents.
3.

CWP-19233-2022 (O&M)

Monika Gupta

Versus

Union of India and others

..Petitioner

...Respondents.
4.

CWP-19310-2022 (O&M)

Rajiv Aggarwal

Versus

Union of India and others

..Petitioner

...Respondents
5.

CWP-19347-2022 (O&M)

Tara Corporation Limited

Versus

Union of India and others

..Petitioner

...Respondents
6.

CWP-19480-2022 (O&M)

Pawan Kumar Saraf

Versus

Union of India and others

..Petitioner

...Respondents.
7.

CWP-19490-2022 (O&M)

Ramita Devi

Versus

Union of India and others.

..Petitioner

...Respondents
8.

CWP-19493-2022 (O&M)

Hanuman Parsad Saraf

Versus

Union of India and others

..Petitioner

...Respondents.

9. CWP-19538-2022 (O&M)
M/s Dharmesh Textiles Ltd. ..Petitioner
Versus
Union of India and others ...Respondents.
10. CWP-19553-2022 (O&M)
Brij Lal (HUF) ..Petitioner
Versus
Union of India and others ...Respondents.
11. CWP-19640-2022 (O&M)
Parul ..Petitioner
Versus
Union of India and others ...Respondents.
12. CWP-20228-2022 (O&M)
Renu Mittal ..Petitioner
Versus
Central Board of Direct Taxes and others ..Respondents.
13. CWP-20230-2022 (O&M)
Naresh Kumar HUF ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
14. CWP-20246-2022 (O&M)
Omprakash and Sons HUF ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
15. CWP-20253-2022 (O&M)
Dimple Gupta ..Petitioner
Versus
Central Board of Direct Taxes and others ..Respondents.
16. CWP-20268-2022 (O&M)
Lalita Bansal ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents
17. CWP-20270-2022 (O&M)
Renu Mittal ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
18. CWP-20274-2022 (O&M)
Sunil and Sons HUF ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.

- | | | |
|-----|--|-----------------|
| 19. | CWP-20312-2022 (O&M)
M/S Batra Rice Mills | ..Petitioner |
| | Versus | |
| | Union of India and others | ...Respondents. |
| 20. | CWP-20316-2022 (O&M)
Usha Rani | ..Petitioner |
| | Versus | |
| | Union of India and others | ...Respondents. |
| 21. | CWP-20340-2022 (O&M)
Raj Kumar and Sons HUF | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 22. | CWP-20351-2022 (O&M)
Gajanand | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 23. | CWP-20354-2022 (O&M)
Neetu Mittal | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 24. | CWP-20506-2022 (O&M)
Hitesh Arora | ..Petitioner |
| | Versus | |
| | Union of India and others | ...Respondents. |
| 25. | CWP-20515-2022 (O&M)
Neetu Mittal | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents |
| 26. | CWP-20594-2022 (O&M)
Veena Garg | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents |
| 27. | CWP-20604-2022 (O&M)
Sunny Garg | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents |
| 28. | CWP-20622-2022 (O&M)
Prem Chand and Company | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents |

- | | | |
|-----|---|-----------------|
| 29. | CWP-20655-2022 (O&M)
Sunny Garg | ..Petitioner |
| | Versus
Central Board of Direct Taxes and others | ...Respondents |
| 30. | CWP-20734-2022 (O&M)
Karan Singh | ..Petitioner |
| | Versus
Central Board of Direct Taxes and others | ...Respondents. |
| 31. | CWP-20750-2022 (O&M)
Hari Ram | ..Petitioner |
| | Versus
Central Board of Direct Taxes and others | ...Respondents. |
| 32. | CWP-20878-2022 (O&M)
Anjani Kumar | ..Petitioner |
| | Versus
Union of India and others | ...Respondents |
| 33. | CWP-20902-2022 (O&M)
Vijay Kumar | ..Petitioner |
| | Versus
Union of India and others | ...Respondents. |
| 34. | CWP-21372-2022 (O&M)
M/s Raj Sons | ..Petitioner |
| | Versus
Union of India and others | ...Respondents. |
| 35. | CWP-21394-2022 (O&M)
Jitender Kumar | ..Petitioner |
| | Versus
Union of India and others | ...Respondents. |
| 36. | CWP-21466-2022 (O&M)
Kay Bee Safal India Ltd. | ..Petitioners |
| | Versus
Union of India and others | ...Respondents. |
| 37. | CWP-21542-2022 (O&M)
Shree Mahalaxmi Trading Company | ..Petitioner |
| | Versus
Union of India and others | ...Respondents. |
| 38. | CWP-21897-2022 (O&M)
M/s Patran Foods Pvt. Ltd. | ..Petitioner |
| | Versus
Union of India and others | ...Respondents |

39. CWP-22071-2022 (O&M)
Kailash Chand Gupta ..Petitioner
Versus
Union of India and another ...Respondents.
40. CWP-22084-2022 (O&M)
Anju Gupta ..Petitioner
Versus
Union of India and another ...Respondents.
41. CWP-22138-2022 (O&M)
Rajeev Suneja ..Petitioner
Versus
Assistant Commissioner of Income Tax and another ...Respondents.
42. CWP-22294-2022 (O&M)
Surjit Kumar (HUF) Th. Karta Surjit Kumar Chopra ..Petitioner
Versus
Principle Commissioner of Income Tax and another ...Respondents.
43. CWP-22806-2022 (O&M)
M/S Tms Real Estate Pvt. Ltd. ..Petitioner
Versus
Principal Commissioner of Income Tax and another ...Respondents.
44. CWP-23030-2022 (O&M)
Sweeti Kumari ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
45. CWP-23769-2022 (O&M)
M/s VV International ..Petitioner
Versus
Principal Commissioner of Income Tax and another ..Respondents.
46. CWP-23780-2022 (O&M)
Krishan Kumar Kasera ..Petitioner
Versus
Union of India and others ..Respondents.
47. CWP-23900-2022 (O&M)
Parveen Garg ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
48. CWP-23954-2022 (O&M)
Kewal Garg ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.

49. CWP-24324-2022 (O&M)
M/S Kaithal Solvent Private Limited ..Petitioner
Versus
Union of India and another ...Respondents.
50. CWP-24506-2022 (O&M)
Gulzar Singh Since Deceased Th. Legal Heir ..Petitioner
Versus
Deputy Commissioner of Income Tax ...Respondent
51. CWP-25033-2022 (O&M)
Lalita Lohia ..Petitioner
Versus
Union of India and others ...Respondents.
52. CWP-25054-2022 (O&M)
Mahi Pal ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
53. CWP-25058-2022 (O&M)
Sunita ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
54. CWP-25066-2022 (O&M)
Ajay Swami ..Petitioner
Versus
Union of India and others ...Respondents.
55. CWP-25102-2022 (O&M)
Gulzar Singh Since Deceased Through Legal Heir ..Petitioner
Versus
Deputy Commissioner of Income Tax ...Respondent
56. CWP-25126-2022 (O&M)
Rajiv Kumar Lohia ..Petitioner
Versus
Union of India and others ...Respondents.
57. CWP-25209-2022 (O&M)
Hawa Singh Goyat ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents
58. CWP-25265-2022 (O&M)
Sudarshan Singh Sangwan ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.

59. CWP-25269-2022 (O&M)
Roshan Lal Agarwal ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
60. CWP-25332-2022 (O&M)
Mainpal Singh ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
61. CWP-25612-2022 (O&M)
M/s Ram Parkash Mulakh Raj ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
62. CWP-25753-2022 (O&M)
Sunita ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents
63. CWP-26477-2022 (O&M)
New Punjab Pesticides ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents
64. CWP-27570-2022 (O&M)
Rameshwar Dass Garg ..Petitioner
Versus
Income Tax officer Ward -1, Panipat ...Respondent
65. CWP-27587-2022 (O&M)
Rameshwar Dass Garg ..Petitioner
Versus
Income Tax officer Ward-1 Panipat ...Respondent
66. CWP-28508-2022 (O&M)
Aditya Gulati ..Petitioner
Versus
Union of India and others ...Respondents.
67. CWP-28082-2022 (O&M)
Sanjay Goyal ..Petitioner
Versus
Union of India and others ...Respondents.
68. CWP-28085-2022 (O&M)
Sanjay Goyal ..Petitioner
Versus
Union of India and others ...Respondents.

69. CWP-28564-2022 (O&M)
Neeraj Kumar Mehta ..Petitioner
Versus
Income Tax officer , Ward -1, Bhiwani ...Respondent
70. CWP-28573-2022 (O&M)
Tirath Ram Surinder Paul ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
71. CWP-28691-2022 (O&M)
Purshotam Dass ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
72. CWP-28717-2022 (O&M)
Halcyon Life Sciences Pvt Ltd ..Petitioner
Versus
Income Tax officer and others ...Respondents.
73. CWP-28781-2022 (O&M)
Halcyon Life Sciences Pvt. Ltd . ..Petitioner
Versus
Income Tax officer and others ...Respondents.
74. CWP-28793-2022 (O&M)
Ankit Basia ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
75. CWP-29137-2022 (O&M)
Bain & Company Inc. 131 ..Petitioner
Versus
The Deputy/ Assistant Commissioner of Income Tax
International Tax Gurgaon and others ...Respondents.
76. CWP-29142-2022 (O&M)
Bain & Company, Inc. 131 ..Petitioner
Versus
The Deputy/Assistant Commissioner of Income Tax
International Tax Gurgaon and others ...Respondents.
77. CWP-29401-2022 (O&M)
Renu Jain ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
78. CWP-30319-2022 (O&M)
Abhishek Jain ..Petitioner
Versus
Union of India and others ...Respondents.

- | | | |
|-----|--|-----------------|
| 79. | CWP-30336-2022 (O&M)
Anita Jain | ..Petitioner |
| | Versus | |
| | Union of India and others | ...Respondents. |
| 80. | CWP-30388-2022 (O&M)
Prince Jain | ..Petitioner |
| | Versus | |
| | Union of India and others | ...Respondents. |
| 81. | CWP-1165-2023 (O&M)
Sumit Garg | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 82. | CWP-2253-2023 (O&M)
Shree Jee Jee Grain Products Pvt Ltd | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 83. | CWP-2930-2023 (O&M)
Ajay Kumar HUF | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 84. | CWP-2940-2023 (O&M)
Shee Jee Jee Grain Products Pvt Ltd | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 85. | CWP-2976-2023 (O&M)
Suman Mittal | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 86. | CWP-2986-2023 (O&M)
Jay Jay Agro Industries | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 87. | CWP-3035-2023 (O&M)
Priyanka Mittal | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |
| 88. | CWP-3076-2023 (O&M)
Shree Jee Jee Grain Products Pvt. Ltd | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |

89. CWP-3416-2023 (O&M)
Yoginder Kumar Sharma ..Petitioner
Versus
Income Tax officer, Ward 5(5) ...Respondent.
90. CWP-3518-2023 (O&M)
Veena Devi Sureka ..Petitioner
Versus
Union of India and others ...Respondents.
91. CWP-3548-2023 (O&M)
Yoginder Kumar Sharma ..Petitioner
Versus
Income Tax officer Ward 5(5) ...Respondent.
92. CWP-3717-2023 (O&M)
Ruchi Jain ..Petitioner
Versus
Income Tax officer ...Respondent
93. CWP-3770-2023 (O&M)
Yoginder Kumar Sharma ..Petitioner
Versus
Income Tax officer, Ward 5(5) ...Respondents.
94. CWP-3771-2023 (O&M)
Ruchi Jain ..Petitioner
Versus
Income Tax officer Ward 1, Panipat ..Respondents.
95. CWP-4123-2023 (O&M)
Br Guar Gum Pvt Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
96. CWP-4126-2023 (O&M)
Nanu Ram Jindal Gum and Chemicals Pvt Ltd ..Petitioners
Versus
Central Board of Direct Taxes and others ...Respondents.
97. CWP-4132-2023 (O&M)
Hope Trade Links Private Limited ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
98. CWP-4143-2023 (O&M)
Pawan Kumar ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.

99. CWP-4146-2023 (O&M)
Br Guar Gum Private Limited ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
100. CWP-4150-2023 (O&M)
Hope Trade Links Private Limited ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
101. CWP-4153-2023 (O&M)
Kailashpati Cotton Mills Pvt Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
102. CWP-4154-2023 (O&M)
Nanu Ram Jindal Gum and Chemicals Private Limited ..Petitioners
Versus
Central Board of Direct Taxes and others ...Respondents.
103. CWP-4174-2023 (O&M)
Kailashpati Cotton Mills Pvt Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
104. CWP-4175-2023 (O&M)
Hope Trade Links Private Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
105. CWP-4176-2023 (O&M)
Kailashpati Cotton Mills Pvt Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
106. CWP-4201-2023 (O&M)
Jash Infratech Pvt Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
107. CWP-4214-2023 (O&M)
Gobind Parsad Kedia ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
108. CWP-4220-2023 (O&M)
Hope Trade Links Private Limited ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.

109. CWP-4223-2023 (O&M)
Rahul Kalra ..Petitioner
Versus
Union of India and another ...Respondents.
110. CWP-4226-2023 (O&M)
Tridev Gaur Gum and Chemicals Private Limited ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
111. CWP-4280-2023 (O&M)
Suncity Cinemas Private Limited Through Its Director ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
112. CWP-4318-2023 (O&M)
Suncity Cinemas Pvt Ltd ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents
113. CWP-4407-2023 (O&M)
Shubh Lakshmi Investments ..Petitioner
Versus
Central Board of Direct Taxes ..Respondent
114. CWP-4419-2023 (O&M)
Kamal Parkash Goyal ..Petitioner
Versus
Income Tax officer Ward-6(1) ...Respondent
115. CWP-4447-2023 (O&M)
Rajender Kumar Jain ..Petitioner
Versus
Income Tax officer, Sonapat and another ...Respondents.
116. CWP-4578-2023 (O&M)
Sarbpal Singh Gill ..Petitioner
Versus
Deputy Commissioner of Income Tax ...Respondent
117. CWP-5222-2023 (O&M)
Phoolpati ..Petitioner
Versus
Union of India and others ...Respondents.
118. CWP-5312-2023 (O&M)
Shweta Parmar ..Petitioner
Versus
Union of India and others ...Respondents.

119. CWP-5430-2023 (O&M)
Munish Chopra HUF
Versus
Union of India and others
..Petitioner
...Respondents.
120. CWP-5439-2023 (O&M)
Nitin Chopra HUF
Versus
Union of India and others
..Petitioner
...Respondents.
121. CWP-5479-2023 (O&M)
Akhilesh Chopra HUF
Versus
Union of India and others
..Petitioner
...Respondents.
122. CWP-5480-2023 (O&M)
The Hisar Adarsh Shanti Niketan
Cooperative Housing Building Society
Versus
Central Board of Direct Taxes and others
..Petitioner
...Respondents
123. CWP-5713-2023 (O&M)
Rahul Gupta
Versus
Union of India and another
..Petitioner
...Respondents.
124. CWP-5745-2023 (O&M)
Rahul Gupta
Versus
Union of India and another
..Petitioner
...Respondents.
125. CWP-5940-2023 (O&M)
Som Parkash
Versus
Union of India and others
..Petitioner
...Respondents.
126. CWP-6632-2023 (O&M)
Sukhmani Cheema
Versus
Central Board of Direct Taxes and others
..Petitioner
...Respondents.
127. CWP-7885-2023 (O&M)
Sudershan Chugh
Versus
Union of India and another
..Petitioner
...Respondents.
128. CWP-8223-2023 (O&M)
Ranjit Kaur Dhaliwal
Versus
Central Board of Direct Taxes and others
..Petitioner
...Respondents.
129. CWP-9046-2023 (O&M)
Asha Jain
..Petitioner

- | | | |
|------|---|---------------------------------|
| | Versus | |
| 130. | Central Board of Direct Taxes and others
CWP-9062-2023 (O&M)
Raja Trading Company | ...Respondents.
..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 131. | CWP-9091-2023 (O&M)
Harsh Juneja | ..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 132. | CWP-9104-2023 (O&M)
Karan Juneja | ..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 133. | CWP-9105-2023 (O&M) (O&M)
Raj Kumar Juneja | ..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 134. | CWP-9106-2023 (O&M)
M/s Aggarwal Agro Industries | ..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 135. | CWP-9115-2023 (O&M)
Monga Rice Mills | ..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 136. | CWP-9119-2023 (O&M)
Tarun Juneja | ..Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 137. | CWP-9248-2023 (O&M)
Rama Trading Company | ...Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents |
| 138. | CWP-9377-2023 (O&M)
KLC Overseas | ...Petitioner |
| | Versus | |
| | Union of India and another | ...Respondents. |
| 139. | CWP-9469-2023 (O&M)
Ramesh Mago | ..Petitioner |
| | Versus | |
| | Central Board of Direct Taxes and others | ...Respondents. |

140. CWP-10002-2023 (O&M)
Ranbir Kaur Banepal ..Petitioner
Versus
Union of India and others ...Respondents.
141. CWP-11242-2023 (O&M)
Avi Aggarwal ...Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
142. CWP-11449-2023 (O&M)
Kiranjeet Kaur Kochar ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents.
143. CWP-11533-2023 (O&M)
Suresh Pal ..Petitioner
Versus
Income Tax officer, Ward-1, Karnal, Haryana ...Respondent
144. CWP-12105-2023 (O&M)
Sorabh Jain ..Petitioner
Versus
Income Tax officer, Ludhiana ...Respondent
145. CWP-12569-2023 (O&M)
Kusum Bansal ..Petitioner
Versus
Central Board of Direct Taxes and others ...Respondents
146. CWP-12697-2023 (O&M)
Jaskaranjit Singh Sandhu ..Petitioner
Versus
Income Tax officer Ward -2(1) ...Respondent.
147. CWP-12699-2023 (O&M)
Jaskaranjit Singh Sandhu ..Petitioner
Versus
Income Tax officer Ward 2(1) ...Respondent.
148. CWP-12738-2023 (O&M)
M/S Pure Milk Products Pvt. Ltd. ..Petitioner
Versus
Assistant Commissioner of Income Tax, Ludhiana ...Respondent
149. CWP-12982-2023 (O&M)
M/s Pure Milk Products Pvt Ltd ..Petitioner
Versus
Assistant Commissioner of Income Tax ...Respondent

150. CWP-14752-2023 (O&M)
 Ravinder Kumar Lakhina ..Petitioner
 Versus
 Union of India and others ...Respondents.
151. CWP-22276-2023 (O&M)
 Surjit Singh ..Petitioner
 Versus
 Central Board of Direct Taxes and others ...Respondents.

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
 HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present: Mr. Sanjay Bansal, Senior Advocate with
 Mr. Gurdeep Singh, Advocate,

Mr. Pankaj Jain, Sr. Advocate with
 Mr. Sachin Bhardwaj, Advocate,

Ms. Radhika Suri, Sr. Advocate with
 Mr. Abhinav Narang, Advocate,

Mr. Sandeep Goyal, Advocate and
 Mr. Rishab Singla, Advocate,
 Mr. Puneet Kansal, Advocate,
 Mr. Satyam Aneja, Advocate (**through V.C.**),

Mr. Salil Kapoor, Advocate (through V.C.) and
 Ms. Ananya Kapoor, Advocate and
 Mr. Shivam Yadav, Advocate,
 Mr. Manpreet S. Kanda, Advocate and
 Mr. Rohit Kapoor, Advocate,

Mr. Mayank Nagi, Advocate (**through V.C.**) and
 Mr. Sandeep Yadav, Advocate and
 Mr. Shailendra Singh, Advocate

Mr. Ved Jain, Advocate (**through V.C.**) with
 Mr. Vinay Kumar, Advocate,
 Mr. Nishay Kantoor, Advocate and
 Ms. Soniya Dodeja, Advocate,

Mr. B.M. Monga, Advocate,
 Mr. Rohit Kaura, Advocate and
 Mr. Rajiv Sharma, Advocate,

Mr. Kushagra Mahajan, Advocate and
 Mr. Amit Parsad, Advocate,
 Mr. S.K. Mukhi, Advocate,
 Mr. Nikhil Goyal, Advocate and
 Mr. Rana Gurtej Singh, Advocate,
 Mr. Aman Bansal, Advocate,

Mr. Bhavnik Mehta, Advocate,

Mr. Arun Rana, Advocate and
Ms. Rohini Bedi, Advocate,

Mr. Vishav Bharti Gupta, Advocate and
Ms. Mamta Gupta, Advocate,

Mr. Alok Mittal, Advocate and
Mr. Sylvester, Advocate
Mr. Chetan Jain, Advocate,
Mr. Peyush Pruthi, Advocate,
Mr. Pranav Jain, Advocate,
for the petitioner(s) – assessee.

Mr. Yogesh Putney, Sr. Standing Counsel
Mr. Vaibhav Gupta, Jr. Standing Counsel,
Ms. Urvashi Dhugga, Sr. Standing Counsel,
Mr. Saurabh Kapoor, Sr. Standing Counsel
Ms. Pridhi Sandhu, Sr. Standing Counsel,
Mr. Ranvijay Singh, Sr. Standing Counsel,
Ms. Gauri Neo Rampal, Sr. Standing Counsel (**through V.C.**)
Mr. Varun Issar, Sr. Standing Counsel,
for the respondent(s) – revenue.

SANJEEV PRAKASH SHARMA, J.

The aforesaid bunch of writ petitions has been taken up together as one of the questions of law arises for determination in all the writ petitions for determination is as under:-

*“Whether the proceedings could have been initiated and continued by the jurisdictional assessing officer and the assessment order could have been passed by him in cases where the original notices issued by the jurisdictional assessing officer were treated to have been issued in terms of the new regime by the Supreme Court in **Union of India and others vs Ashish Aggarwal** 2023 (1) SCC 617 and have been also treated within limitation in terms of judgment of the Supreme Court in **Union of India vs Rajeev Bansal** 2024 INSC 754.”*

2. Learned counsels appearing for various petitioners have argued at length and submitted that the notices issued by the jurisdictional assessing officer and the orders of assessment passed by him under the old regime, instead of the National Faceless Assessment Center, are wholly illegal and

without jurisdiction. The counsels have relied on the judgment passed by this Court in **Jasjit Singh vs Union of India and others** 2024 (467) ITR 52 as well as the judgment passed by the High Court of Telangana in **Kankanala Ravindra Reddy vs Income-Tax Officer** (2023) 156 taxman.com 178 and the judgment passed by the High Court of Bombay in **Hexaware Technologies Limited vs Assistant Commissioner of Income Tax** 2024 (464) ITR 430.

Brief facts.

3. The Income Tax Act, 1961 was amended with effect from 01.04.2021 by virtue of the Finance Act, 2021, which introduced procedure of faceless assessment and reassessment returns. Section 144B of the Act was inserted with effect from 01.04.2021 providing for the Faceless Assessment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (hereinafter to be referred as ‘TOLA’) and sub-section (1) of Section 144B of the Act provided that *notwithstanding anything to the contrary contained in any other provisions of this Act, the assessment under sub-section (3) of section 143 or under section 144, in the cases referred to in sub-section (2), shall be made in a faceless manner*. The following procedures of the Act were substituted:-

“(i) to (xxxii) xxx xxx

However, sub-section (1) to (8) of Section 144B laid down the officials Faceless Assessment Centre and the requisites which were necessary for conducting faceless assessments.

Sub-section (8) of Section 144B of the Act provides as under:-

“(8) *Notwithstanding anything contained in sub-section (1) or sub-section (2), the Principal Chief Commissioner or the*

Principal Director General in charge of National Faceless Assessment Centre may at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case, with the prior approval of the Board.”

4. The aforesaid provisions remained in force till the same were substituted by the Finance Act, 2022 with effect from 01.04.2022 and the new Section 144B (1) of the Act again started with a non-obstante clause, which is as under:-

“Faceless Assessment.

144B (1) Notwithstanding anything to the contrary contained in any other provision of this Act, the assessment, reassessment or recomputation under sub-section (3) of section 143 or under section 144 or under section 147, as the case may be, with respect to the cases referred to in sub-section (2), shall be made in a faceless manner as per the following procedure.

(i) to (xxxii) xxx xxx

It was again provided under sub-sections (7) and (8), which are as under:-

“(7) (a) The Principal Chief Commissioner or the Principal Director General, as the case may be, in-charge of the National Faceless Assessment Centre shall in accordance with the procedure laid down by the Board in this regard, if he considers appropriate that the provisions of sub-section (2A) of section 142 may be invoked in the case,-

- (i) forward the reference received from an assessment unit under clause (xxxii) of sub-section (1) to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner having jurisdiction over such case, and inform the assessment unit accordingly;*

(ii) *transfer the case to the Assessing Officer having jurisdiction over such case in accordance with sub-section (8);*

(b) where a reference has been received by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner under sub-clause (i) of clause (a), he shall direct the Assessing Officer, having jurisdiction over the case, to invoke the provisions of sub-section (2A) of section 142;

(c) where a reference has not been forwarded to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner, having jurisdiction over the case, in a case referred to in sub-clause (i) of clause (a), the assessment unit shall proceed to complete the assessment in accordance with the procedure laid down in this section.

(8) Notwithstanding anything contained in sub-section (1) or sub-section (2), the Principal Chief Commissioner or the Principal Director General, as the case may be, in-charge of National Faceless Assessment Centre may, at any stage of the assessment, if considered necessary, transfer the case to the Assessing Officer having jurisdiction over such case, with the prior approval of the Board.

Section 151 of the Act relating to sanction for issue of notice was substituted with effect from 01.04.2021 by the Finance Act, 2021, which reads as under:-

“Sanction for issue of notice.

151. Specified authority for the purposes of section 148 and section 148A shall be,-

(i) Principal Commissioner or Principal Director or Commissioner or Director, if three years or less than

three years have elapsed from the end of the relevant assessment year;

- (ii)** *Principal Chief Commissioner or Principal Director General or Chief Commissioner or Director General, if more than three years have elapsed from the end of the relevant assessment year.]*

Provided *that the period of three years for the purposes of clause (1) shall be computed after taking into account the period of limitation as excluded by the third or fourth or fifth provisos or extended by the sixth proviso to sub-section (1) of section 149.*

The Words “*where there is no Principal Chief Commissioner or Principal Director General*” were omitted by the Finance Act, 2023 with effect from 01.04.2023 and the proviso, as above was added. The Faceless assessment of income escaping assessment was inserted by the Act of 2020 with effect from 01.11.2020, which is as under:-

“Faceless assessment of income escaping assessment,

151A. (1) The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of assessment, reassessment or re-computation under section 147 or issuance of notice under section 148 [or conducting of enquiries or issuance of show-cause notice or passing of order under section 148A] or sanction for issue of such notice under section 151, so as impart greater efficiency, transparency and accountability by-

- a. eliminating the interface between the income-tax authority and the assessee or any other person to the extent technologically feasible;*
- b. optimising utilisation of the resources through economies of scale and functional specialisation;*
- c. introducing a team-based assessment, reassessment, re-computation or issuance or sanction of notice with dynamic jurisdiction.*

(2) The Central Government may, for the purpose of giving effect to the scheme made under sub-section (1), by notification in the Official Gazette, direct that any of the provisions of this

Act shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification:

Provided that no direction shall be issued after the 31st day of March, 2022.

(3) Every notification issued under sub-section (1) and sub-section (2) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.

Exercising powers under Sub-section (1) and (2) of Section 151A of the Act, the Central Board of Direct Taxes (CBDT) framed scheme known as 'e.assessment of Income Escaping Assessment Scheme, 2022'.

5. Section 130 of the Act was inserted by the TOLA with effect from 01.11.2020 with the heading 'Faceless jurisdiction of income-tax authorities', which was almost similar to Section 151A, as above, and provided as under:-

"Faceless Jurisdiction of income-tax authorities,

130. (1) The Central Government may make a scheme, Official Gazette, for the purposes of-

- (a) exercise of all or any of the powers and performance of all or any of the functions conferred on, or, as the case may be, assigned to income-tax authorities by or under this Act as referred to in section 120; or***
- (b) vesting the jurisdiction with the Assessing Officer as referred to in section 124; or***
- (c) exercise of power to transfer cases under section 127; or***
- (d) exercise of jurisdiction in case of change of incumbency as referred to in section 129,***

so as to impart greater efficiency, transparency and accountability by-

- i. eliminating the interface between the income-tax authority and the assessee or any other person, to the extent technologically feasible;***

- ii. *optimising utilisation of the resources through economies of scale and functional specialisation;*
- iii. *introducing a team-based exercise of powers and performance of functions by two or more income-tax authorities, concurrently, in respect of any area or persons or classes of persons or incomes or classes of income or cases or classes of cases, with dynamic jurisdiction.*

(2) The Central Government may, for the purpose of giving effect to the scheme made under sub-section (1), by notification in the Official Gazette, direct that any of the provisions of this Act shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification:

Provided that no direction shall be issued after the 31st day of March, 2022.

(3) Every notification issued under sub-section (1) and sub-section (2) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.”

In terms of the aforesaid provisions, the CBDT exercising power under sub-section (1) and sub-section (2) of Section 130 of the Act introduced and framed a scheme called ‘Faceless Jurisdiction of Income Tax Authorities Scheme, 2022’ vide notification dated 28.03.2022. Thus, the scheme was introduced on 28.03.2022 and 29.03.2022 by the CBDT. The jurisdiction of Assessing Officer is provided under Section 124 of the Act. It means the jurisdiction to assess any person and also to reassess. However, as per the scheme, the National Faceless Assessment Center was to act as the assessing officer having jurisdiction to make assessment and reassessment of the returns and the proceedings which are to be placed through automated allocation. For the purpose, it would be apposite to quote Section 3 of the said Scheme:-

“vesting the jurisdiction with the Assessing Officer as referred to in section 124 of the Act, shall be in a

faceless manner, through automated allocation, in accordance with and to the extent provided in-

(i) Section 144B of the Act with reference to making faceless assessment of total income or loss of assessee.”

6. In all the cases, the assesseees were served with notices under Section 148 of the unamended Act, which were challenged in various High Courts by them. Approximately, 90,000 notices were issued by the revenue PAN India. All these notices were held to be without jurisdiction by the concerned Jurisdictional Assessing Officer in view of the amendment having already come into force relating to faceless assessment and, therefore, the notices have been issued after 01.04.2021 were set aside by the various High Courts. The Supreme Court in Ashish Aggarwal's case (supra) after considering the provisions of Section 148, Section 148A and Section 149 of the Act, as they stood prior to amendment, proceeded to hold that the new provisions were substituted by the Finance Act, 2021, being remedial and benevolent in nature and substituted with specific aim and object to protect rights and interest of the assessee as well as the same being in public interest, were required to be available in respect of proceedings relating to past assessment years, provided Section 148 of the Act notice have been issued on or after 1st April, 2021.

But taking into consideration the result of such a conclusion would mean no assessment proceedings at all, even if they are permissible under the Finance Act, 2021, the Supreme Court held that the revenue cannot be made remediless and the object and purpose of reassessment proceedings cannot be frustrated. Therefore, it directed as under:-

“10. In view of the above and for the reasons stated above, the present Appeals are ALLOWED IN PART. The impugned common judgments and orders passed by the High of Judicature at Allahabad in WT. No. 524/2021 and other allied tax petitions, is/are hereby modified and substituted as under:-

(i) The impugned section 148 notices issued to the respective assesses which were issued under unamended section 148 of the IT Act, which were the subject matter of writ petition before the various respective High Courts shall be deemed to have been issued under section 148A of the IT Act as substituted by the Finance Act, 2021 and construed or treated within to be show-cause notices in terms of section 148A(b). The assessing officer shall, within thirty days from today provide to the respective assessee information and material relied upon by the Revenue, so that the assessee can reply to the show-cause notices within two weeks thereafter;

(ii) The requirement of conducting any enquiry, if required, with the prior approval of specified authority under section 148A(a) is hereby dispensed with as a one-time measure vis-a-vis those notices which have been issued under section 148 of the unamended Act from 01.04.2021 till date, including those which have been quashed by the High Courts.

Even otherwise as observed hereinabove holding any enquiry with the prior approval of specified authority is not mandatory but it is for the concerned Assessing Officers to hold any enquiry, if required:

(iii) The assessing officers shall thereafter pass orders in terms of section 148A(d) in respect of each of the concerned assessee, Thereafter after following the procedure as required under section 148A may issue notice under section 148 (as substituted);

(iv) All defences which may be available to the assesses including those available under section 149 of the IT Act and all rights and contentions which may be available to the concerned assessee and Revenue under the Finance Act, 2021 and in law shall continue to be available.”

7. The second fallout of the aforesaid case was with reference to the TOLA and its effect on the provisions of the Income Tax Act, 1961 and the Finance Act, 2021. The TOLA was enacted in the backdrop of Covid-19 Pandemic, which provided relaxation of time limits, specified under the provisions of the Income Tax Act, 1961. It applied to every person against whom any proceedings have been undertaken under the Act and every person who would be deemed to be an assessee as well as every person who would be deemed to be an assessee in default.

8. While examining the Apex Court in **Rajeev Bansal's** case (supra), it noticed the judgment passed in **Ashish Aggarwal's** case (supra) and observed as under:-

“80. In Ashish Agarwal (supra), this Court directed that Section 148 notices which were challenged before various High Courts “shall be deemed to have been issued under Section 148-A of the Income Tax Act as substituted by the Finance Act, 2021 and construed or treated to be show-cause notices in terms of Section 148-A(b).” Further, this Court dispensed with the requirement of conducting any enquiry with the prior approval of the specified authority under Section 148A(a). Under Section 148A (b), an assessing officer was required to obtain prior approval from the specified authority before issuing a show cause notice. When this Court deemed the Section 148 notices under the old regime as Section 148A(b) notices under the new regime, it impliedly waived the requirement of obtaining prior approval from the specified

authorities under Section 151 for Section 148A(b). It is well established that this Court while exercising its jurisdiction under Article 142, is not bound by the procedural requirements of law.

F. Section 148 notices issued in June-September 2022

81. This Court in Ashish Agarwal (supra) directed the assessing officers to “pass orders in terms of Section 148-A(d) in respect of each of the assesses concerned.” Further, it directed the assessing officers to issue a notice under Section 148 of the new regime “after following the procedure as required under Section 148-A.” Although this Court waived off the requirement of obtaining prior approval under Section 148A(a) and Section 148A(b), it did not waive the requirement for Section 148A(d) and Section 148. Therefore, the assessing officer was required to obtain prior approval of the specified authority according to Section 151 of the new regime before passing an order under Section 148A(d) or issuing a notice under Section 148. These notices ought to have been issued following the time limits specified under Section 151 of the new regime read with TOLA, where applicable.”

It further examined the interplay of **Ashish Aggarwal’s case with TOLA** as under:-

“110. The effect of the creation of the legal fiction in Ashish Agarwal (supra) was that it stopped the clock of limitation with effect from the date of issuance of Section 148 notices under the old regime [which is also the date of issuance of the deemed notices]. As discussed in the preceding segments of this judgment, the period from the date of the issuance of the deemed notices till the supply of relevant information and material by the assessing officers to the assesses in terms of the directions issued by this Court in Ashish Agarwal (supra) has to be excluded from the computation of the period of limitation. Moreover, the period of two weeks granted to the assesses to

reply to the show cause notices must also be excluded in terms of the third proviso to Section 149.

111. The clock started ticking for the Revenue only after it received the response of the assessee to the show cause notices. After the receipt of the reply, the assessing officer had to perform the following responsibilities: (i) consider the reply of the assessee under Section 149A(c); (ii) take a decision under Section 149A(d) based on the available material and the reply of the assessee; and (iii) issue a notice under Section 148 if it was a fit case for reassessment. Once the clock started ticking, the assessing officer was required to complete these procedures within the surviving time limit. The surviving time limit, as prescribed under the Income Tax Act read with TOLA, was available to the assessing officers to issue the reassessment notices under Section 148 of the new regime.

112. Let us take the instance of a notice issued on 1 May 2021 under the old regime for a relevant assessment year. Because of the legal fiction, the deemed show cause notices will also come into effect from 1 May 2021. After accounting for all the exclusions, the assessing officer will have sixty-one days [days between 1 May 2021 and 30 June 2021] to issue a notice under Section 148 of the new regime. This time starts ticking for the assessing officer after receiving the response of the assessee. In this instance, if the assessee submits the response on 18 June 2022, the assessing officer will have sixty-one days from 18 June 2022 to issue a reassessment notice under Section 148 of the new regime. Thus, in this illustration, the time limit for issuance of a notice under Section 148 of the new regime will end on 18 August 2022.

113. In Ashish Agarwal (supra), this Court allowed the assessee to avail all the defences, including the defence of expiry of the time limit specified under Section 149(1). In the instant appeals, the reassessment notices pertain to the assessment years 2013-2014, 2014-2015, 2015-2016, 2016-2017, and 2017-2018. To

assume jurisdiction to issue notices under Section 148 with respect to the relevant assessment years, an assessing officer has to: (i) issue the notices within the period prescribed under Section 149(1) of the new regime read with TOLA; and (ii) obtain the previous approval of the authority specified under Section 151. A notice issued without complying with the preconditions is invalid as it affects the jurisdiction of the assessing officer. Therefore, the reassessment notices issued under Section 148 of the new regime, which are in pursuance of the deemed notices, ought to be issued within the time limit surviving under the Income Tax Act read with TOLA. A reassessment notice issued beyond the surviving time limit will be time barred.

In **Rajeev Bansal**'s case (supra), the Supreme Court, therefore, held and concluded as under:-

“G. Conclusions

114. In view of the above discussion, we conclude that:

- a. After 1 April 2021, the Income Tax Act has to be read along with the substituted provisions;*
- b. TOLA will continue to apply to the Income Tax Act after 1 April 2021 if any action or proceeding specified under the substituted provisions of the Income Tax Act falls for completion between 20 March 2020 and 31 March 2021;*
- c. Section 3(1) of TOLA overrides Section 149 of the Income Tax Act only to the extent of relaxing the time limit for issuance of a reassessment notice under Section 148;*
- d. TOLA will extend the time limit for the grant of sanction by the authority specified under Section 151. The test to determine whether TOLA will apply to Section 151 of the new regime is this: if the time limit of three years from the end of an assessment year falls between 20 March 2020 and 31 March,*

then the specified authority under Section 151(i) has extended time till 30 June 2021 to grant approval;

e. In the case of Section 151 of the old regime, the test is: if the time limit of four years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(2) has extended time till 31 March 2021 to grant approval;

f. The directions in Ashish Agarwal (supra) will extend to all the ninety thousand reassessment notices issued under the old regime during the period 1 April 2021 and 30 June 2021;

g. The time during which the show cause notices were deemed to be stayed is from the date of issuance of the deemed notice between 1 April 2021 and 30 June 2021 till the supply of relevant information and material by the assessing officers to the assesses in terms of the directions issued by this Court in Ashish Agarwal (supra), and the period of two weeks allowed to the assesses to respond to the show cause notices; and

h. The assessing officers were required to issue the reassessment notice under Section 148 of the new regime within the time limit surviving under the Income Tax Act read with TOLA. All notices issued beyond the surviving period are time barred and liable to be set aside;”

9. This Court in **Jasjit Singh**'s case (supra) had examined the legality of notices having been issued by the Jurisdictional Assessing Officer for reassessment under Section 148 of the Act after 01.04.2021. The submission raised by learned counsel for the petitioners was on the ground of the Jurisdictional Assessing Officer having no jurisdiction to issue the said notices after faceless scheme had been introduced and it was submitted that the national faceless assessment centre could have issued notices and the

proceedings also ought to have been conducted by the same authority in view of the scheme notified on 29.03.2022 (supra).

10. After having considered the various aspects and the provisions of Section 144B (7 & 8) of the Act and Circular issued therein, this Court in Jasjit Singh's case (supra) held as under:-

“16. We are in agreement with the view taken by the Coordinate Bench and hold that such circular or instructions by the Board could not have been issued to override statutory provisions or to make them otiose or obsolete. Legislative enactments having financial implications are required to be followed strictly and mandatorily. By exercising the powers contained in Sections 119 and 120 of the Act, 1961 as well as Section 144B (7 & 8), the authorities cannot be allowed to usurp the legal provisions to their own satisfaction and convenience causing hardship to the assesseees. It also leaves confusion in the minds of the taxpayers. In the opinion of this Court, instructions and circulars can be issued only for the purpose of supplementing the statutory provisions and for their implementation.

17. In view of the aforesaid discussion, there is no occasion to distinguish or take a different view as suggested by the learned counsel for the revenue from what has already been held by the Coordinate Bench.

18. Keeping in view the law laid down by the Coordinate Bench (supra), notices issued by the JAO under Section 148 of the Act, 1961 and the proceedings initiated thereafter without conducting the faceless assessment as envisaged under Section 144B of the Act, 1961, have been found to be contrary to the provisions of the Act, 1961 and accordingly notices dated 28.02.2023, 16.03.2023, 20.03.2024 and 30.03.2023 and order dated 30.03.2023, are set aside for want of jurisdiction.”

11. In the present bunch of cases, we find that learned counsels for the petitioners stated that the Supreme Court in **Ashish Aggarwal**'s case (supra) and **Rajeev Bansal**'s case (supra) have specifically directed that amended provisions of Section 148A of the Act would be applicable with respect to notices issued under Section 148 of the Act after 01.04.2021. The competence of the Jurisdictional Officer to issue notices under Section 148 of the Act was neither considered nor examined and, therefore, the Jurisdictional Assessment Officer cannot be allowed to proceed with regard to such notices, which were deemed to be issued under the new regime in terms of the judgment in **Ashish Aggarwal**'s case (supra) and within limitation in terms of judgment in **Rajeev Bansal**'s case (supra).

12. Learned counsel for the petitioners submits that such notices and proceedings can only **be taken up under the national faceless assessment centre and such proceedings having been taken by the Jurisdictional Assessment Officer would be vitiated in law.**

13. Mr. Sanjay Bansal, learned senior counsel has vehemently argued and submitted that if in a judgment, the Supreme Court has not considered an issue and the questions were neither argued nor dealt with, it cannot be interpreted and construed to have decided the issue *sub silentio*. It is submitted that a decision is not an authority for the proposition which did not fall for its consideration and legal fiction is a creature of a statute or in other words created by legislature in the Act and cannot be created by a Court by interpretation of a judgment and such understanding of the judgment would go contrary to the principle that a judgment cannot be interpreted as a statute. He relies on judgments of Supreme Court in Appeal (Civil) No. 607 of 2002 – **Haryana Financial Corporation and another vs**

M/s Jagdamba Oil Mills and another; Kluber Lubrication (India) Private Limited vs Additional Commissioner of Commercial Taxes, Gandhinagar, Bangalore; Appeal (Civil) No. 689 of 1998 **P.S. Sathappan (dead) by LRs. Vs Andhra Bank Limited and others** (2004) 11 SCC 672 and **State of U. P. and others vs Jeet S. Bisht and another** (2007) 7 SCR 705.

14. It is his further submissions that provisions of Section 144B read with Section 151A of the Act, including notification dated 29.03.2022, were not under consideration or examined by the Apex Court in both the cases, namely, **Ashish Aggarwal** and **Rajeev Bansal**. Hence, he submits that the observations made by the Apex Court in **Ashish Aggarwal's** case (supra) would not be said to mean that the Jurisdictional Assessing Officer was empowered to examine and pass assessment order. He submits that the Supreme Court realizes that after the faceless scheme was brought into operation, assessment or reassessment can only be done in accordance with the new regime.

15. He submits that against the judgments passed by this Court in **Jasjit Singh;** Telangana High Court in **Kankanala Ravindra Reddy** and Bombay High Court in **Hexaware Technologies Limited,** appeals were filed by the department before the Supreme Court, but no order has been passed therein.

16. Learned counsels appearing for other petitioners, apart from adopting arguments of learned senior counsel, have argued that if the Jurisdictional Assessing Officer is allowed to pass reassessment orders, the entire scheme introduced known as faceless scheme stands negated.

17. It would be apposite to quote the provisions of Sections 148 and 149 of the Act as they stood prior to the Finance Act, 2021 and the new provisions of Sections 148, 148A and 148B and 149 of the Act, as they substituted by the Finance Act, 2021:-

Section 148 of the Act as stood prior to the Finance Act, 2021

"148" Issue of notice where income has escaped assessment (1)
Before making the assessment, reassessment or recomputation under section 147, the Assessing Officer shall serve on the assessee a notice requiring him to furnish within such period, as may be specified in the notice, a return of his income or the income of any other person in respect of which he is assessable under this Act during the previous year corresponding to the relevant assessment year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 139:

Provided that in a case-

- (a) where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005 in response to a notice served under this section, and
- (b) subsequently a notice has been served under sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to sub-section (2) of section 143, as it stood immediately before the amendment of said sub-section by the Finance Act, 2002 (20 of 2002) but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section (2) of section 153, every such notice referred to in this clause shall be deemed to be a valid notice:

Provided further that in a case-

- (a) *where a return has been furnished during the period commencing on the 1st day of October, 1991 and ending on the 30th day of September, 2005, in response to a notice served under this section, and*
- (b) *subsequently a notice has been served under clause (i) of sub-section (2) of section 143 after the expiry of twelve months specified in the proviso to clause (i) of sub section (2) of section 143, but before the expiry of the time limit for making the assessment, reassessment or recomputation as specified in sub-section section 153, every such notice referred to in this clause shall be deemed to be a valid notice.*

Explanation- For the removal of doubts, it is hereby declared that nothing contained in the first proviso or the second proviso shall apply to any return which has been furnished on or after the 1st day of October, 2005 in response to a notice served under this section.

(2) The Assessing Officer shall, before issuing any notice under this section, record reasons for doing so.”

Section 149 of the Act as stood prior to the Finance Act, 2021

"149. Time limit for notice (1) No notice under section 148 shall be issued for the relevant assessment year,-

- a) if four years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b) or clause (c);*
- (b) if four years, but not more than six years, have elapsed from the end of the relevant assessment year unless the income chargeable to tax which has escaped assessment amounts to or is likely to amount to one lakh rupees or more for that year;*
- (c) if four years, but not more than sixteen years, have elapsed from the end of the relevant assessment year unless the*

income in relation to any asset (including financial interest in any entity) located outside India, chargeable to tax, has escaped assessment.

Explanation-In determining income chargeable to tax which has escaped assessment for the purposes of this sub-section, the provisions of Explanation 2 of section 147 shall apply as they apply for the purposes of that section.

(2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151.

(3) If the person on whom a notice under section 148 is to be served is a person treated as the agent of a non-resident under section 163 and the assessment, reassessment or recomputation to be made in pursuance of the notice is to be made on him as the agent of such non-resident, the notice shall not be issued after the expiry of a period of six from the end of the relevant assessment year.

Explanation.- For the removal of doubts, it is hereby clarified that the provisions of sub sections (1) and (3), as amended by the Finance Act, 2012, shall also be applicable for any assessment year beginning on or before the 1st day of April, 2012."

New provisions of Sections 148, 148A and 148B and 149 of the Act, as they substituted by the Finance Act, 2021 with effect from 01.04.2021

“Issue of notice where Income has escaped assessment,

148. Before making the assessment, reassessment or recomputation under section 147, and subject to the provisions of section 148A, the Assessing Officer shall serve on the assessee a notice, along with a copy of the order passed, if required under clause (d) of section 148A, requiring him to furnish within [a period of three months from the end of the month in which such notice is issued, or such further period as

may be allowed by the Assessing Officer on the basis of an application made in this regard by the assessee], a return of his income or the income of any other person in respect of which he is assessable under this Act during the previous year corresponding to the relevant assessment year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed; and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished under section 139:

Provided that no notice under this section shall be issued unless there is information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment in the case of the assessee for the relevant assessment year and the Assessing Officer has obtained prior approval of the specified authority to issue such notice:

Provided further that no such approval shall be required where the Assessing Officer, with the prior approval of the specified authority, has passed an order under clause (d) of section 148A to the effect that it is a fit case to issue a notice under this section:]

[Provided also that any return of income, required to be furnished by an assessee under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139.]

Explanation 1- For the purposes of this section and section 148A, the information with the Assessing Officer which suggests that the income chargeable to tax has escaped assessment means.-

(i) any information in the case of the assessee for the relevant assessment year in accordance with the risk management strategy formulated by the Board from time to time, or

- (ii) any audit objection to the effect that the assessment in the case of the assessee for the relevant assessment year has not been made in accordance with the provisions of this Act; or*
- (iii) any information received under an agreement referred to in section 90 or section 90A of the Act; or*
- (iv) any information made available to the Assessing Officer under the scheme notified under section 135A; or*
- (v) any information which requires action in consequence of the order of a Tribunal or a Court.*

Explanation 2-For the purposes of this section, where,-

- (i) a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A, on or after the 1st day of April, 2021, in the case of the assessee; or*
- (ii) a survey is conducted under section 133A, other than under sub- section (2A) of that section, on or after the 1st day of April, 2021, in the case of the assessee; or*
- (iii) the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner, that any money, bullion, jewellery or other valuable article or thing, seized or requisitioned under section 132 or section 132A in case of any other person on or after the 1st day of April, 2021, belongs to the assessee; or*
- (iv) the Assessing Officer is satisfied, with the prior approval of Principal Commissioner or Commissioner, that any books of account or documents, seized or requisitioned under section 132 or section 132A in case of any other person on or after the 1st day of April, 2021, pertains or pertain to, or any information contained therein, relate to, the assessee,*

the Assessing Officer shall be deemed to have information which suggests that the income chargeable to tax has escaped

assessment in the case of the assessee where the search is initiated or books of account, other documents or any assets are requisitioned or survey is conducted in the case of the assessee or money, bullion, jewellery or other valuable article or thing or books of accounts or documents are seized or requisitioned in case of any other person.

Explanation 3-For the purposes of this section, specified authority mean the specified authority referred to in section 151.]

Conducting inquiry, providing opportunity before issue of notice under section 148.

148A. The Assessing Officer shall, before issuing any notice under section 148,-

- (a) conduct any enquiry, if required, with the prior approval of specified authority, with respect to the information which suggests that the income chargeable to tax has escaped assessment;*
- (b) provide an opportunity of being heard to the assessee, by serving upon him a notice to show cause within such time, as may be specified in the notice, being not less than seven days and but not exceeding thirty days from the date on which such notice is issued or such time, as may be extended by him on the basis of an application in this behalf, as to why a notice under section 148 should not be issued on the basis of information which suggests that income chargeable to tax has escaped assessment in his case for the relevant assessment year and results of enquiry conducted, if any, as per clause (a):*
- (c) consider the reply of assessee furnished, if any, in response to the show-cause notice referred to in clause (b);*

- (d) *decide, on the basis of material available on record including reply of the assessee, whether or not it is a fit case to issue a notice under section 148, by passing an order, with the prior approval of specified authority, within one month from the end of the month in which the reply referred to in clause (c) is received by him, or where no such reply is furnished, within one month from the end of the month in which time or extended time allowed to furnish a reply as per clause (b) expires:*

Provided that the provisions of this section shall not apply in a case where-

- (a) *a search is initiated under section 132 or books of account, other documents or any assets are requisitioned under section 132A in the case of the assessee on or after the 1st day of April, 2021; or*
- (b) *the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner that any money, bullion jewellery or other valuable article or thing, seized in a search under section 132 or requisitioned under section 132A, in the case of any other person on or after the 1st day of April, 2021, belongs to the assessee, or*
- (c) *the Assessing Officer is satisfied, with the prior approval of the Principal Commissioner or Commissioner that any books of account or documents, seized in a search under section 132 or requisitioned under section 132A, in case of any other person on or after the 1st day of April, 2021, pertains or pertain to, or any information contained therein, relate to, the assessee, or*
- (d) *the Assessing Officer has received any information under the scheme notified under section 135A pertaining to income chargeable to tax escaping assessment for any assessment year in the case of the assessee.*

Explanation-For the purposes of this section, specified authority means the referred to in section 151.

Prior approval for assessment, reassessment or recomputation in certain cases.

148B. No order of assessment or reassessment or recomputation under this Act shall be passed by an Assessing Officer below the rank of Joint Commissioner, in respect of an assessment year to which clause (1) or clause (i) or clause (iii) or clause (iv) of Explanation 2 to section 148 apply except with the prior approval of the Additional Commissioner or Additional Director or Joint Commissioner or Joint Director.]

Time limit for notice.

149. (1) No notice under section 148 shall be issued for the relevant assessment year,-

- (a) if three years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);*
- (b) if three years, but not more than ten years, have elapsed from the end of the relevant assessment year unless the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income chargeable to tax, represented in the form of*
 - (i) an asset;*
 - (ii) expenditure in respect of a transaction or in relation to an event or occasion; or*
 - (iii) an entry or entries in the books of account,*

which has escaped assessment amounts to or is likely to amount fifty lakh rupees or more:]

Provided that no notice under section 148 shall be issued at any time in a case for the relevant assessment year beginning on or before 1st day of April, 2021 if a notice under section 148 or section 153A or section 153C could not have been issued at that

time on account of being beyond the time limit specified under the provisions of clause (b) of sub-section (1) of this section or section 153A or section 153C, as the case may be, as they stood immediately before the commencement of the Finance Act, 2021:

Provided further that the provisions of this sub-section shall not apply in a case where a notice under section 153A, or section 153C read with section 153A, is required to be issued in relation to a search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, on or before the 31st day of March, 2021:

Provided also that for cases referred to in clauses (i), (iii) and (iv) of Explanation 2 to section 148, where,-

- (a) a search is initiated under section 132; or*
- (b) a search under section 132 for which the last of authorisations is executed; or*
- (c) requisition is made under section 132A,*

after the 15th day of March of any financial year and the period for issue of notice under section 148 expires on the 31st day of March of such financial year, a period fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under section 148 in such case shall be deemed to have been issued on the 31st day of March of such financial year;

Provided also that where the information as referred to in Explanation 1 to section 148 emanates from a statement recorded or documents impounded under section 131 or section 133A, as the case may be, on or before the 31st day of March of a financial year, in consequence of,-

- (a) a search under section 132 which is initiated; or*
- (b) a search under section 132 for which the last of authorisations is executed; or*

(c) *a requisition made under section 132A,*

after the 15th day of March of such financial year, a period of fifteen days shall be excluded for the purpose of computing the period of limitation as per this section and the notice issued under clause (b) of section 148A in such case shall be deemed to have been issued on the 31st day of March of such financial year:]

Provided also that for the purposes of computing the period of limitation as per this section, the time or extended time allowed to the assessee, as per show-cause notice issued under clause (b) of section 148A or the period during which the proceeding under section 148A is stayed by an order or injunction of any court, shall be excluded:

Provided also that where immediately after the exclusion of the period referred to in the immediately preceding proviso, the period of limitation available to the Assessing Officer for passing an order under clause (d) of section 148A [does not exceed seven days), such remaining period shall be extended to seven days and the period of limitation under this sub-section shall be deemed to be extended accordingly.

Explanation. For the purposes of clause (b) of this sub-section, "asset" shall include immovable property, being land or building or both, shares and securities, loans and advances, deposits in bank account.

(1A) Notwithstanding anything contained in sub-section (1), where the income chargeable to tax represented in the form of an asset or expenditure in relation to an event or occasion of the value referred to in clause (b) of sub-section (1). has escaped the assessment and the investment in such asset or expenditure in relation to such event or occasion has been made or incurred, in more than one previous years relevant to the assessment years within the period referred to in clause (b) of sub-section (1), a notice under section 148 shall be issued for

every such assessment year for assessment, reassessment or recomputation, as the case may be.

(2) The provisions of sub-section (1) as to the issue of notice shall be subject to the provisions of section 151.”

18. The Supreme Court while examining the interplay of **Ashish Aggarwal** with TOLA in **Rajeev Bansal**'s case (supra) had noticed one instance in para 113. It used the words 'to assume jurisdiction to issue notices under Section 148 with respect to the relevant assessment years of 2013-2014, 2014-2015, 2015-2016, 2016-2017 and 2017-2018'. It had to be within the time prescribed under Section 149(1) of the new regime read with TOLA and also obtain the previous approval of the authority under Section 151 of the Act. It observed that the notice issued without complying with the preconditions is invalid as it affects the jurisdiction of the assessing officer. Thus, the new scheme has been allowed to operate so far as the procedure part is concerned. However, the Apex Court has no occasion to examine the jurisdiction of the assessing officer with respect to Section 124 of the Act as after the new scheme having been introduced on 29.03.2022, the jurisdiction to make assessment and reassessment has been transferred to the faceless authority. We will have to examine as to whether a notice which was originally issued by the Jurisdictional Assessing Officer in terms of the old regime and which has been deemed to be issued under Section 148B of the Act can be allowed to be **processed** by the same officer or not.

19. The entire scheme of the Act specifically requires the same assessing officer, who issues notices to conduct an enquiry and considered their reply in terms of Section 148A. Thereafter, the same assessing officer is required to pass an order under the new scheme after giving notice under Section 148 of the old Act. In our considered opinion, if we examine the

provisions of present situation, which has arisen on account of treating the notices issued under Section 148 of the Act as notice under Section 148A(b) of the Act, the natural corollary would be that such replies which may be received to the notice issued under Section 148A(b) of the Act, would be examined by the same assessing officer, who had originally issued the notices under the old regime. His jurisdiction cannot be said to have been taken away for examining the reply to notice under Section 148A(b) of the Act. Therefore, as a result the same assessing officer i.e. JAO would be also entitled to take a decision on such reply and pass orders of assessment or reassessment in terms of the new provisions of Section 148 of the Act.

20. In **Rajeev Bansal**'s case (supra), the Apex Court took into consideration the said aspect and held that the revenue shall after receiving the response of the assessee, consider the reply in terms of Section 148A(c) of the Act and take a decision under Section 148A(d) of the Act. The scheme of the new provisions also reflect that it is the assessing officer, who has issued notices, would take a decision under Section 148A(d) of the Act as it is he who would be having the available material to examine the reply of the assessee. He would thereafter issue notice under Section 148 of the Act treating it to be a fit case for reassessment, if so required or may drop the proceedings. Once he has issued notice under Section 148 of the Act, the proceedings can be transferred for issuing the reassessment order through faceless regime. If the contention of the respondents is accepted, the entire process has to be conducted under the faceless regime, not by the jurisdictional assessing officer the result would be that all the notices issued and treated by the Supreme Court as issued under Section 148A(b) of the Act would become otiose and redundant for all the purposes.

21. As per Section 148 of the Act amended with effect from 01.04.2021, the assessing officer has to serve on the assessee a notice before making assessment / reassessment or recomputation on the basis of information with the assessing officer which suggests that the income chargeable to tax has escaped assessment. Therefore, the assessing officer has to be the same who had initiated the proceedings since originally the jurisdictional assessing officer had issued the notice which has been deemed to be a notice under Section 148A(b) of the Act by the Apex Court. It can be safely assumed that it is the same assessing officer who is required to issue notice under Section 148 of the Act and also to pass order of assessment/ reassessment or recomputation in terms of Section 147 of the Act.

22. We find that as per Section 144B (7) and (8) of the Act (supra), the Principal Chief Commissioner or the Principal Director General, as the case may be, in-charge of the National Faceless Assessment Centre, may in facts and circumstances as laid down therein or at any stage of assessment transfer the case to the assessing officer having jurisdiction over the case. This power, of course, has to be exercised in circumstances laid down therein.

23. Although, we find that the power under Section 144B (7) and (8) has not been exercised by the Principal Chief Commissioner to the Jurisdictional Assessing Officer, however, the circumstances have been considered by the Supreme Court while exercising its power under Article 142 of the Constitution of India in Ashish Aggarwal's case (supra), whereby it has specifically provided the jurisdiction to the Jurisdictional Assessing Officer by deemed fiction of law under the new Faceless Regime. We say so because the initial notice was issued by the Jurisdictional Assessing Officer,

which has been treated to be a notice under Section 148A of the Act and Section 148 of the old Act, as notices under Section 148A(a) and (b) of the Act. He would, therefore, be the best person to assess and re-assess the provisions of law are required to be otherwise considered strictly. However, in cases where there is an allegation of escape of income, on account of which notices were issued by the Jurisdictional Assessing Officer, must reach to its logical conclusion by the same officer. We, therefore, hold that the Jurisdictional Assessing Officer would continue to proceed and have jurisdiction to decide the notices which were originally issued by him.

24. In the opinion of this Court, the procedure which has been laid down under the new regime will of course have to be followed by the Jurisdictional Assessing Officer.

25. We find that no prejudice would be caused if such a course is adopted by the Jurisdictional Assessing Officer. The submission of the petitioners is, therefore, found to be without force.

26. In view of our above reasons and observations, we do not agree with the view taken by the Telangana High Court in **Kankanala Ravindra Reddy**'s case (supra).

27. The contention of Mr. Bansal, learned senior counsel for the petitioners relating to non-application of the judgment passed in **Rajeev Bansal**'s case (supra) is also found to be wholly misconceived. So far as the case decided by us in **Jasjit Singh**'s case (supra) is concerned, we find the facts of that case were different. The case deals with the notices which have been issued by the Jurisdictional Assessing Officer after the faceless regime had come into force with effect from 29.03.2022.

28. The view taken by the Bombay High Court in **Hexaware Technologies Limited**'s case (supra) also does not apply to the present bunch of cases. It is made clear that the petitioners relating to the orders passed by the Assessing Officer on merits can be raised in appeal before the appellate authority. If appeals are so filed, the same shall be decided on merits and the delay shall be condoned on account of the fact that the writ petitions are pending before this Court.
29. All the writ petitions are dismissed.
30. The petitioners would be free to raise other objections relating to orders passed by the Jurisdictional Assessing Officer. The time limitation as laid down under the Act, shall be accordingly treated as extended on account of the pendency of the writ petitions before this Court.
31. All the interim orders passed in the writ petitions shall stand vacated.
32. All pending applications shall stand disposed of.
33. No costs.

(SANJEEV PRAKASH SHARMA)
JUDGE

20th December, 2024
vs

(SANJAY VASHISTH)
JUDGE

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No