IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

Writ Petition No. 6951 of 2025
[Baisakhiya Enterprises, through its authorized signatory, Pankaj S. Jain, Nagpur **vs.** Office of the Income Tax Officer, ITO, Ward 4(1), Nagpur and anr.]
with
Writ Petition No. 6953 of 2025
[Sachin Prakashrao Bomble **vs.** Income Tax Officer, Ward 3(3), Nagpur and ors.]
with
Writ Petition No. 6954 of 2025
[Baisakhiya Enterprises, through its authorized signatory, Pankaj S. Jain, Nagpur **vs.** Office of the Income Tax Officer, ITO, Ward 4(1), Nagpur and anr.]
with
Writ Petition No. 6956 of 2025
[Baisakhiya Enterprises, through its authorized signatory, Pankaj S. Jain, Nagpur **vs.** Office of the Income Tax Officer, ITO, Ward 4(1), Nagpur and anr.]
with
Writ Petition No. 6957 of 2025
[Baisakhiya Enterprises, through its authorized signatory, Pankaj S. Jain, Nagpur **vs.** Office of the Income Tax Officer, ITO, Ward 4(1), Nagpur and anr.]
with
Writ Petition No. 6958 of 2025
[Baisakhiya Enterprises, through its authorized signatory, Pankaj S. Jain, Nagpur **vs.** Office of the Income Tax Officer, ITO, Ward 4(1), Nagpur and anr.]
with
Writ Petition No. 6960 of 2025
[Baisakhiya Enterprises, through its authorized signatory, Pankaj S. Jain, Nagpur **vs.** Office of the Income Tax Officer, ITO, Ward 4(1), Nagpur and anr.]
with
Writ Petition No. 4052 of 2023
[M/s Sunflag Iron and Steel Co. Ltd., through its Director Finance Shri Murlidhar Rambhatla **vs.** Principal Commissioner of Income Tax-2, Nagpur and anr.]
with
Writ Petition No. 6760 of 2025
[Kalpana Techno – Commercial Ltd., Nagpur through Director **vs.** Income Tax Officer, Ward 4(4), Nagpur and ors.]
with
Writ Petition No. 6916 of 2025
[Laxmansingh Tejsinghrao Bhonsle (HUF), through its Karta Agraja Raje Bhonsle **vs.** Income Tax Officer, Ward 4(4), Nagpur and ors.]
with
Writ Petition No. 6917 of 2025
[Brighten Arya Lifestyle Pvt. Ltd., Nagpur through its Director **vs.** Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax, Circle-1, Nagpur and ors.]

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

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Mr. Ram D. Heda, Advocate for the petitioners in WP 6951, 6953, 6954, 6956, 6957, 6958 and 6960 of 2025
Mr. R. S. Thakar, Advocate for petitioners in WP 4052/2023, 6760, 6916 and 6917 of 2025
Mr. B. N. Mohata, Advocate for the respondents

CORAM: ANIL L. PANSARE AND RAJ D. WAKODE, JJ.

DATE : 21-11-2025.

Heard.

2. Rule. Rule made returnable forthwith.

3. Mr. Bhushan Mohata, learned counsel, waives service of notice on behalf of the respondents.

4. The writ petitions herein challenge, inter alia, the validity of the Notices issued under Section 148 of the Income Tax Act, 1961, on various grounds. One such ground contend is that the Notices have been issued by the Jurisdictional Assessing Officer, whereas the statutory law mandates that such Notices must be issued by a Faceless Assessing Officer. The petitioners assert that this constitutes a fundamental defect, rendering the impugned Notice liable to be quashed. The petitioner further contends that this issue is directly covered by decision of this Court in the case of ***Hexaware Technologies Ltd. vs. Assistant Commissioner of Income-tax, Circle 15(1)(2) [(2024) 162 taxmann.com 225 (Bombay)]***, which has held that

Notices issued by the Jurisdictional Assessing Officer in such circumstances are invalid where the law prescribes issuance by a Faceless Assessing Officer.

5. As against, learned counsel for respondents - revenue submitted that, although the aforementioned decision is relevant, it is presently subject to challenge before the Hon'ble Supreme Court. The learned counsel further stated that no stay has been granted in respect of the judgment in the aforementioned decision, and the matter is likely to be considered by the Supreme Court shortly.

6. Having regard to these facts, we do not find it appropriate to keep the matters pending. Since the issue is conclusively settled by the aforementioned decision, we are bound to adhere to it.

7. Accordingly, we set aside the impugned Notices issued under Section 148 and all proceedings or orders emanating therefrom.

8. We grant liberty to the respondents-revenue to revive these writ petitions, should the decision of the Supreme Court overturn the ruling in the aforementioned case. It is clarified that the respondent-revenue need not file a separate application for revival; instead, a simple pursis may be filed before this Court to initiate the revival process. Furthermore, if the petitions are revived, the operation and enforcement of the impugned Notices under Section 148 shall remain

stayed until further orders. It is further clarified that upon revival, the petitions shall be decided on its own merits, considering that multiple other grounds challenging the validity of the Notices under Section 148 have been raised. It is also clarified that if the Supreme Court dismisses the Special Leave Petition challenging the decision in the aforementioned case, there shall be no question of revival.

9. In view of the foregoing, the Rule is made absolute, and the writ petitions are disposed of accordingly. There shall be no order as to costs.

(JUDGE) **(JUDGE.)**

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