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

WRIT PETITION NO. 2863 OF 2023

(Meditrina Institute of Medical Sciences vs. Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax CENCIR1 Nagpur and another)

WITH
WRIT PETITION NUMBERS

3097/2024	5295/2024	5546/2024	5559/2024	5560/2024
6343/2024	6576/2024	6679/2024	6719/2024	6736/2024
6843/2024	6854/2024	66/2025	440/2025	602/2025
662/2025	664/2025	667/2025	668/2025	669/2025
938/2025	1058/2025	1067/2025	1087/2025	1245/2025
1452/2025	1453/2025	1477/2025	1496/2025	1497/2025
1540/2025	1578/2025	1580/2025	1625/2025	3152/2025
4060/2025	4276/2025	4918/2025	5279/2025	5296/2025
5441/2025	5867/2025	5868/2025	5870/2025	5871/2025
5872/2025	5873/2025	5874/2025	5900/2025	5902/2025
5911/2025	5912/2025	5915/2025	5916/2025	5917/2025
5918/2025	5678/2024	89/2025	5391/2024	5289/2024
5303/2024	5301/2024	5302/2024	5385/2024	5369/2024
5367/2024	5368/2024	5365/2024	5561/2024	5667/2024
5653/2024	6428/2024	6625/2024	6426/2024	5729/2024
6069/2024	6071/2024	7380/2024	7377/2024	7280/2024
3154/2025	3155/2025	3156/2025	3158/2025	

Office Notes, Office Memorandum of Coram, appearances, Court's orders or the directions, and Registrar's orders.	*Court's or Judge's order*

Mr. A.J.Gilda, Mr. Ram Heda, Mr. Abhishek Kumar, Mr. R.S.Kurekar, Mr. Kapil Hirani, Mr. M.M.Bhusari, Mr. A.S.Manohar, Mr. Abhay N. Agrawal, Mr. Z.Z.Haq, Ms. Rutuja Pawar, Mr. S.N.Bhattad, Mr.Y.N. Sambre, and Mr. Onkar Bhope Advocates for petitioner/s in respective petitions.

Mr. Anand Parchure with Mr.Bhushan Mohta, Advocates for respondent/s in respective petitions.

CORAM : ANIL L. PANSARE AND
SIDDHESHWAR S. THOMBRE, JJ.
OCTOBER 03, 2025

1) Heard. **Rule**. Rule made returnable forthwith. Mr.Anand Parchure waives service of notice on behalf of respondents.

2) The Writ Petitions herein challenges, inter alia, the validity of the Notice issued under Section 148 of the Income Tax Act, 1961, on various grounds. One such ground contends that the Notice has 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 asserts that this constitutes a Fundamental defect, rendering the impugned Notice liable to be quashed. The Petitioners 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.

3) As against, learned counsel for Respondent-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.

4) 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.

5) Accordingly, we set aside the impugned Notice issued under Section 148 and all proceedings or orders emanating therefrom.

6) We grant liberty to the Respondent-Revenue to revive this Writ Petition 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 Notice 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 Notice 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 cases, there shall be no question of revival.

7) 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)**