**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**NAGPUR BENCH : NAGPUR**

**WRIT PETITION NO. 5557/2024**

[Mahavir Coal Corporation Pvt. Ltd., thr. Its Authorized Director Abhishek Satish Jain Vs. Asst. / Deputy Commissioner of Income Tax, Nagpur and another]

with

Writ Petition Nos. 5366/2024, 3836/2024, 6045/2024, 6046/2024, 6236/2024, 7349/2024, 6681/2024, 172/2025, 6119/2025, 6125/2025, 6140/2025, 6154/2025, 367/2025, 5555/2024, 6635/2024, 6615/2024

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| Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders | Court's or Judge's orders |
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Mr. A. N. Agrawal, Mr. A.A. Naik, Senior Advocate with Mr. A.S. Manohar, Mr. S.N. Bhattad, Mr. S. S. Dewani, Mr. G. D. Dani, Mr. A. J. Bhoot, Mr. R. D. Heda, Mr. Kapil Hirani, Advocates for petitioner/s in respective petitions.
Mr. Bushan N. Mohata, Advocate for respondent/s in respective petitions.

**CORAM : ANIL L. PANSARE AND Y. G. KHOBRAGADE, JJ.**
**DATE : OCTOBER 10, 2025**

1) Heard. **Rule.** Rule made returnable forthwith. Mr. Bushan Mohata waives service of notice on behalf of the 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 contend 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)**

Shubham