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IN THE HIGH COURT OF BOMBAY AT GOA

MISC.CIVIL APPLICATION NO.241 OF 2026
IN
WRIT PETITION NO.280 OF 2026

SHRADDHA SANKALP AMONKAR ... APPLICANT

Versus

THE INCOME TAX OFFICER WARD 1(3), PANAJI AND 3 ORS ... RESPONDENTS

Mr. Dharan Gandhi with Ms. Eesha Dukle, Advocates for the Petitioner.
Ms. Susan Linhares, Standing Counsel for the Income Tax Department, for the Respondent Nos. 1 and 2.

CORAM:- VALMIKI MENEZES &
AMIT S. JAMSANDEKAR, JJ.

DATED :- 4th May, 2026

P.C.

1. This is an application for speaking to the minutes of our order dated 27.04.2026.

2. What was recorded by us based upon the challenge raised in the application is as follows.

"Heard, considering the controversy raised before us, both in respect of the challenge to the vires of the amendment to Sections 147A and 292BC of the Income Tax Act, if the Petitioner were to succeed, Respondent no. 3 would have to be considered at liberty to choose whether to proceed with the Faceless Assessment of the Petitioner."

3. On going through the application, and considering the challenge in the petition, the aforementioned lines shall now stand deleted, and in substitution, we clarify that "...if the Petitioner were to succeed in the petition, based on the challenge raised therein, then the notice under Section 148 itself would be rendered without jurisdiction, and therefore the consequential assessment proceedings would not be allowed to be sustained."

4. This clarification shall be read as forming a part of our order dated 27.04.2026 after deleting the lines stated above.

5. The application is disposed of in the above terms.

AMIT S. JAMSANDEKAR, J. **VALMIKI MENEZES, J.**