IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 12482 OF 2025

Bhavik Bhupendra Shah .. Petitioner

Versus

Assistant Commissioner of Income Tax and Ors. .. Respondents

Mr. Madhur Agrawal a/w. Mr Atul Jasani, for the Petitioner.

Mr. Ashok Kotangle a/w. Mr Suresh Kabra, for the Respondents / Revenue.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JUNE 15, 2026

P. C.

1. The above Writ Petition *interalia* challenges the Notice issued under Section 148 of the Income Tax Act, 1961. The Assessment Year in question is Assessment Year 2015-16.

2. One of the many grounds on which the above Notice is challenged is that the Jurisdictional Assessing Officer had no jurisdiction to issue the impugned Notice but it was the Faceless Assessing Officer who had to issue the same. In support of this contention, the Petitioner Assessee relied upon the Judgement of this Court in the case of ***Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax, Circle-15(1)(2), Mumbai and Ors. (Writ Petition No.1778 of 2023 decided on 3rd May 2024).***

3. Following the aforesaid decision in ***Hexaware Technologies Limited (Supra)***, the present Writ Petition came to be allowed and the impugned Notice issued under Section 148 was set aside. Since the challenge to ***Hexaware Technologies Limited*** *(Supra)* was pending before the Hon'ble Supreme Court, in order not to burden the Revenue to approach the Supreme Court in every matter, we had, while disposing of the Writ Petition, granted an opportunity to the Revenue to revive the above Writ Petition in the event the decision in ***Hexaware Technologies Limited (Supra)*** was set aside by the Hon'ble Supreme Court on this issue.

4. It now transpires that the issue of ***Hexaware Technologies Limited*** *(Supra)* has been remanded back to the High Court for *de novo* consideration, especially taking into account the amendment introduced by the Legislature, namely the insertion of Section 147-A, w.e.f. 1st April 2026, having retrospective effect. The Hon'ble Supreme Court also clarified that all the contentions raised before the Supreme Court as well as any other grounds

to quash the impugned notices could be urged before the High Court and the Supreme Court had not expressed any opinion on the merits of the controversy.

5. In all the matters that were disposed of by the Hon'ble Supreme Court, there was a batch of Appeals which pertained to Assessment Year 2015-16. In its order dated 4th May 2026, the Hon'ble Supreme Court *interalia* recorded a concession on the part of the learned Additional Solicitor General that in Assessment cases pertaining to Assessment Year 2015-16, the Notice issued or proposed to be issued for re-assessment would stand barred by time in light of the view taken by the Hon'ble Supreme Court in ***Union of India and Ors. Vs. Rajeev Bansal, (2024 SCC Online SC 2693)***. For the sake of convenience, the order passed by the Hon'ble Supreme Court on 4th May 2026 reads as under :

"ORDER

1. Delay condoned.

2. Leave granted.

3. This batch of civil appeals comprising 103 cases is slightly different than those cases which came to be disposed of by a three Judge Bench of this Court, including both of us (Surya Kant, CJI. and Joymalya Bagchi, J.), vide order dated 10.04.2026 passed in Civil Appeal No. 4716 of 2026 and connected matters.

4. The instant cases were segregated through the above-mentioned order on the premise that they may be pertaining to

Assessment Year 2015-16. It is fairly conceded by Mr. N. Venkataraman, learned Additional Solicitor General of India, representing the Revenue, that in the assessment cases pertaining to the year 2015-16, the notices issued/proposed to be issued for reassessment would stand barred by time in light of the view taken by this Court in Union of India & Ors. v. Rajeev Bansal, 2024 SCC OnLine SC 2693.

5. There is no quarrel that if the instant cases are found to pertain to Assessment Year 2015-16, then the impugned notices are liable to be struck down outrightly in terms of the concession on behalf of the Department recorded in paragraph 19 (f) of Rajeev Bansal (supra) and reiterated before us by the learned Additional Solicitor General of India.

6. However, if it is found that these cases pertain to an assessment year other than 2015-16, the respondent-assessees shall be entitled to raise all the contentions that have been permitted by this Court vide order dated 10.04.2026. Ordered accordingly.

7. Consequently, keeping in mind the reasons set out in order dated 10.04.2026, the impugned judgment in each appeal is set aside and the instant appeals are disposed of by remitting the matters to the jurisdictional High Courts for redetermination of the issues. As observed above, the High Courts shall firstly determine whether the matters pertain to Assessment Year 2015-16. If it is found to be so, no further adjudicatory exercise shall be required to be undertaken by the High Court, except to declare the notices as being time-barred in light of Rajeev Bansal (supra). However, if it is found that the case does not pertain to Assessment Year 2015-16, then all the issues shall be resolved in terms of the order dated 10.04.2026 passed in Civil Appeal No. 4716 of 2026.

8. Pending application(s), if any, including application(s) for substitution and impleadment/intervention stand closed."

6. As far as the revival of this Petition is concerned, though the learned Counsel for the Petitioner had certain objections to the revival, we find that the said objections are wholly irrelevant for the present matter. As can be seen from the order of 4th May 2026, if it is found that the matter pertains to Assessment Year 2015-16, no further adjudicatory exercise is required to be taken by the High Court, except to declare the Notice as being time barred in light of the concession made by the Revenue in the case of ***Rajeev Bansal (Supra)***. In the facts of the present case, it is an admitted fact that the impugned Notice under Section 148 is issued on or after 1st April 2021 and pertains to Assessment Year 2015-16. In these circumstances, we direct that the above Writ Petition stands revived. In the light of the fact that the impunged Notice is issued on or after 1st April 2021 and pertains to Assessment Year 2015-16, we hold that the same is clearly time barred as conceded by the Learned Additional Solicitor General before the Hon'ble Supreme Court in the case of ***Rajiv Bansal (Supra)***. Accordingly, the Writ Petition succeeds and the impugned Notice issued under Section 148 is set aside. Consequently, any action taken or emanating from the said Notice is also hereby quashed and set aside.

7. Rule is made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

8. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**