CHITRA SANJAY SONAWANE
Digitally signed by CHITRA SANJAY SONAWANE
Date: 2026.10.09 13:21:20 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2618 OF 2024

Jayesh Vinodkumar Tanna .. Petitioner.
Vs.
Union of India & Anr. .. Respondents.

...

Mr. Bhavesh Bhatia i/by Mr. Mahaveer Jain for the Petitioner.

Mr. Akhleshwar Sharma (VC) for Respondents.

...

CORAM : B.P. COLABAWALLA &
FARHAN P. DUBASH, JJ.
DATE : 5th OCTOBER, 2026.

P.C. :

1. In the above Writ Petition, Rule was issued on 22nd April 2025 and the same was made returnable peremptorily on 30th June 2025, at 2.30 p.m., subject to overnight part heard matters. It appears that due to paucity of time, the matter had not reached and has finally come up for final hearing today.

2. The above Writ Petition is filed seeking an appropriate order or direction under Article 226 and / or 227 of the Constitution of India calling for the records of the Petitioner's case and after examining the legality and validity thereof, to quash and set aside the initial Notice issued under Section 148 of the Income Tax Act, 1961 **("the Act")**, dated 30th June 2021 as well as

the Show Cause Notice issued under Section 148A(6) dated 1st June 2022, the Order passed under Section 148A(d) of the Act dated 31st July 2022 and the subsequent Notice issued under Section 148 dated 31st July 2022.

3. The brief facts to be noted in the present Writ Petition are that initially, the Revenue had issued a Notice under Section 148 of the Act, dated 30th June 2021, for Assessment Year 2015-16. After the decision of the Hon'ble Supreme Court in the case of ***Union of India vs. Ashish Agarwal (2022) 138 taxmann.com 64 (SC)***, the Notices issued after 1st April 2021 and upto 30th June 2021 were to be treated as Show Cause Notices under Section 148A(b) of the Act. Accordingly, the Notice dated 30th June 2021 was treated as a Show Cause Notice issued under Section 148A(b) of the Act and thereafter the Order dated 31st July 2022 was passed under Section 148A(d) of the Act. Once the order under Section 148A(d) was passed, a fresh Notice was issued on 31st July 2022.

4. The issue of limitation of these Notices was the subject matter of another decision of the Supreme Court in the case of ***Union of India vs. Rajeev Bansal [2024] 167 taxmann.com 70 (SC)***. In this decision, and more particularly paragraph 19 thereof, the Revenue conceded that for Assessment Year 2015-16, Notices issued on or after 1st April 2021 will have to be dropped as they will not fall for completion during the period prescribed

under The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020. The relevant portion of the decision in ***Rajeev Bansal (Supra)*** reads thus:

> *"19. Mr N Venkataraman, learned Additional Solicitor General of India, made the following submissions on behalf of the Revenue:*
> *a. .....*
> *b. .....*
> *c. .....*
> *d. .....*
> *e. .....*
> *f. The Revenue concedes that for the assessment year 2015-16, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA."*
>
> (emphasis supplied)

5. In the light of the concession made by the Revenue before the Hon'ble Supreme Court in ***Rajeev Bansal (Supra)***, we find that the re-assessment proceedings in the present case, pertaining to Assessment Year 2015-16, are clearly time barred.

6. In these circumstances, the above Writ Petition is allowed in terms of prayer Clauses (a) to (d) which reads thus:

> *"(a) that this Hon'ble Court be pleased to issue a writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the impugned notice issued on 30.06.2021 u/s 148 of the un-amended Act for Ay 2015-16, which is deemed as a notice issued u/s 148A (being EXHIBIT 'A' hereto) and after going into the validity and legality thereof to quash and set aside the same.*
>
> *(b) that this Hon'ble Court be pleased to issue a writ of Certiorari*

or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the Impugned show cause notice dated 01.06.2022 (being EXHIBIT 'C' hereto) and after going into the validity and legality thereof to quash and set aside the same.

(c) that this Hon'ble Court be pleased to issue a writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the impugned order dated 31.07.2022 passed by Respondent No. 2 u/s 148A of the Act for the AY 2015-16 (being EXHIBIT 'E' hereto) and after going into the validity and legality thereof to quash and set aside the same.

(d) that this Hon'ble Court be pleased to issue a writ of Certiorari or a writ in the nature of Certiorari or any other appropriate writ under Article 226 of the Constitution of India, calling for records pertaining to the impugned Notice issued u/s 148 of the Act on 31.07.2022 for AY 2015-16 by the Respondent No. 2 (being EXHIBIT 'F' hereto) and after going into the validity and legality thereof to quash and set aside the same."

7. Rule is made absolute in the aforesaid terms and the Writ Petition is also disposed of in terms thereof.

8. However, there shall be no order as to costs.

9. 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.

[FARHAN P. DUBASH, J.] [B.P. COLABAWALLA, J.]