



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

WRIT PETITION NO. 840/2026

Aadarsha Mahila Nagari & Gramin Sah. Pat. Nidhi Ltd. .Vs. I.T.O. Ward 1, Wardha
and Others.

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Corrected as per Hon'ble Court's
Order dated 06.02.2026.

Ms. Payal Lunawat with Mr. Pradeep Rawat, Advocates for petitioner.
Mr.A.Parchure with Mr. B.Mohta, Advocates for respondent Nos.1 to 4

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.

DATE : JANUARY 30, 2026.

1. Heard.
2. Issue notice to the respondents.
3. Mr. Anand Parchure, learned counsel waives service of notice on behalf of respondent Nos.1 to 5.
4. The argument is that the matters are covered by the judgment in the case of Hexaware Technologies Ltd. vs. Assistant Commissioner of Income Tax, Circle 15(1)(2) [(2024)162 taxmann.com 225 (Bombay)] and that in various other matters, taking cognizance of said judgment, this Court has passed order. The same course should be followed in the present matters. The counsel for respondents would agree to such proposition.
5. The Writ Petitions herein challenge, inter alia, the validity of the Notices issued under Section 148 of the Income Tax Act, 1961, on various grounds. One such ground contends that the Notices have been issued by the Jurisdictional Assessing Officer, whereas the statutory law mandates that such Notices must be issued by a Faceless Assessing Officer. The Petitioner asserts that this constitutes a fundamental defect, rendering the impugned Notices liable to be quashed. The Petitioner further contends that this issue is directly covered by the decision of this Court in the case of Hexaware Technologies Ltd. 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.

6. As against, learned counsel for the respondents - 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.

7. 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.

8. Accordingly, we set aside the impugned Notices issued under Section 148 and all proceedings or orders emanating therefrom.

9. We grant liberty to the respondents - Revenue to revive these writ petitions, should the decision of the Supreme Court overturn the ruling in the aforementioned case. It is clarified that the Respondents - 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 Notices 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 Notices 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.

10. In view of the foregoing, writ petitions are disposed of accordingly. There shall be no order as to costs.

(JUDGE)

(JUDGE)

Corrected order.

(JUDGE)

(JUDGE)