

Smt. Pushpa Saini v. Union Of India Thru. Its Secy. Ministry Of Finance, Income Tax Deptt. New Delhi And 4 Others

WRIT TAX No. 127 of 2024

Supplied court order; no reported citation stated | 2024-05-15

Counter affidavit within four weeks and rejoinder within two weeks thereafter; list 9 July 2024.

148A(b) | 148A(d) | 148

Division Bench | Sangeeta Chandra | Brij Raj Singh

Interim order only

This source does not finally dispose of the proceeding. Later orders and present status have not been verified.

01 FACTS OF THE CASE

The petitioner challenged AY 2016-17 reassessment notices, Section 148 A(d) order, sanction and later NFAC notice. She contended that faceless-assessment arrangements deprived the jurisdictional officer of power.

Source: [PDF p.1](#); [PDF p.2](#)

02 DISCUSSION BY THE HON'BLE COURT

Competing High Court decisions were cited. The Court expressed only a prima-facie view that the jurisdictional officer did not lose Section 148 A power where reasons and information supported notice. It also recorded the brief 3 April 2023 response and Revenue's assertion that a longer reply came after the 148 A(d) order.

Source: [PDF p.2](#); [PDF p.3](#)

03 JUDICIAL DECISION

Counter affidavit within four weeks and rejoinder within two weeks thereafter; list 9 July 2024.

Source: [PDF p.3](#)

04 OUTCOME / IN WHOSE FAVOUR

Proceedings remained pending; the preliminary view was not a final merits judgment and no express stay was granted.

Source: [PDF p.3](#)

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

A provisional view on jurisdiction, not a final rule — The Bench expressed a prima-facie view that introduction of the Faceless Assessment Scheme 2020 did not by itself remove the jurisdictional officer's Section 148A power where reasons and supporting information existed. The case remained pending for affidavits. That qualification and procedural stage must accompany any citation of the observation.

Competing authorities were recorded in context — The petitioner relied on decisions including Kankanala Ravindra Reddy and Pankajbhai Jaysukh Lal Shah; Revenue cited Triton Overseas and reported an SLP against the Telangana decision. The Bench treated other High Court decisions as persuasive rather than binding on it. The supplied order does not establish the later SLP result, current law or a final reconciliation of those authorities.

The chronology of the reply matters independently — The Court reproduced the short 3 April 2023 jurisdictional response. A later reply exceeding twenty pages was asserted by the petitioner; Revenue said it followed the Section 148A(d) order and Section 148 notice. Those dates matter when assessing what material was before the officer at the decision stage. The order does not finally determine the sufficiency or treatment of either response.

Relief actually granted — The Court called for a counter within four weeks and a rejoinder within two weeks thereafter, listing 9 July 2024. It did not quash the AY 2016-17 notices, sanction or NFAC communication and granted no express stay. The ultimate jurisdictional and factual outcomes require subsequent orders; this interim discussion cannot be presented as final approval of the reopening.

Source: [PDF p.1](#); [PDF p.2](#); [PDF p.3](#)

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 3-page original read and visually inspected; original bytes independently SHA-256 verified against source map and ledger. No present-law or subsequent-treatment clearance is claimed.

Open cited source rendition

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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