

The Associated Journals Ltd. Thru. Auth. Representative Mr. Sanjeev Kumar v. Asst. Commissioner Of Income Tax Lko And 2 Others

WRIT TAX No. 335 of 2024

Supplied court order; no reported citation stated | 2025-01-03

Put up 8 January 2025 as fresh.

148A(b) | 148A(c) | 148 | 151A

Division Bench | Rajan Roy | 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 company challenged 148 A(b)/148 notices and alleged nonconsideration of its 148 A(c)reply. Revenue objected that the company participated after 29 March 2023 notices and only filed inDecember 2024.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the issue of jurisdictional officer versus automated allocation under the 29 March 2022 Section 151 A notification and competing High Court authorities, without resolving them.

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

03 JUDICIAL DECISION

Put up 8 January 2025 as fresh.

Source: [PDF p.2](#)

04 OUTCOME / IN WHOSE FAVOUR

The jurisdiction challenge remained pending; no stay or final legal conclusion followed.

Source: [PDF p.2](#)

05 EXPERT COMMENTS

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

The jurisdiction question was framed, not answered — Associated Journals raised whether Sections 148A(b) and 148 notices could issue from the jurisdictional assessing authority or required an officer assigned through automated allocation under the 29 March 2022 Section 151A notification. The order records reliance on Hexaware Technologies, T.K.S. Builders and a Madras decision, but does not choose between them.

Participation and reply consideration were separate issues — Revenue objected that notices dated 29 March 2023 were followed by participation and a writ only in December 2024. The petitioner also alleged failure to consider its Section 148A(c) reply. Those are recorded positions, not findings of waiver, delay barring relief or a proved failure of consideration.

The operative order was a fresh listing — The matter was put up on 8 January 2025. No stay or final jurisdictional ruling appears in this 3 January order. Later orders in the same writ may have different effects, so the date is essential when using the record; this source does not establish current treatment of the competing authorities.

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

SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 2-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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