Browntape Technologies Private Limited v. Assistant Commissioner of Income Tax, Circle 1(1), Panaji & Ors.

WP 627/2022

WP 627/2022 (High Court of Bombay, 2023-04-05) | 2023-04-05

Reassessment order and consequential notice set aside for ignoring acknowledged objections; fresh lawful consideration permitted.

148A(d) | 148

High Court of Bombay | Division Bench | Justice M.S. Sonak | Justice Valmiki Sa Menezes

Assessment years: 2016-17

Scope of this order

Assessee secured procedural relief and reconsideration, not a final ruling that reopening or the alleged escapement could never be sustained.

01 FACTS OF THE CASE

Browntape challenged the 29 July 2022 section 148 A(d) order for AY 2016-17. It produced system acknowledgements for objections filed 11 July 2022 to the 25 May notice and 21 July 2022 to a fresh 14 July notice. The impugned order nevertheless proceeded on the premise that no objections had been filed.

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02 DISCUSSION BY THE HON'BLE COURT

The Department repeated non-receipt but did not answer the two acknowledgements or allege fabrication. The Court accepted the filing evidence and found that the order had been made without considering the objections. The earlier response-delay question no longer survived after the fresh notice and response.

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03 JUDICIAL DECISION

The 29 July 2022 section 148 A(d) order and consequential section 148 notice were set aside. Revenue was permitted to consider the objections and pass appropriate lawful orders; all contentions were left open and no costs ordered.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee secured procedural relief and reconsideration, not a final ruling that reopening or the alleged escapement could never be sustained.

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05 EXPERT COMMENTS

System acknowledgements are the decisive evidence here — The result turns on two authenticated filing receipts and Revenue's failure to challenge them. Preserve the receipts, response text and notice linkage when distinguishing a missed consideration from a failure to respond.

Keep section 148 A(d) relief and the consequential notice together — The Court set aside both instruments dated 29 July 2022. The section 148 notice fell with the defective antecedent order, while the express liberty preserved fresh consideration of the existing objections.

Do not enlarge the holding into a limitation or merits decision — All contentions remained open. The order did not decide that the alleged escaped income was absent, that a substantive exemption applied, or that every future reassessment step was barred.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 4-page source PDF; corrected note based on this document.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

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STATUTORY SCOPE

Source-era statutory provisions only; no Income-tax Act, 2025 equivalence asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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