Aristo Pharmaceuticals Private Limited v. Assistant Commissioner of Income Tax, Central Circle 8(3), Mumbai & Ors.

WP(L) 13778/2024

No neutral citation stated in supplied order | 2024-09-09

Central Charges objection rejected; petition allowed on the section 151A ground.

Income-tax Act,1961: sections 133A, 148, 148A(b), 148A(d), 151A, 144B, 119

High Court of Bombay | 2-judge bench (Division Bench) | G. S. Kulkarni | Somasekhar Sundaresan

Assessment years: 2021-22

01 FACTS OF THE CASE

Aristo Pharmaceuticals challenged reopening for AY 2021-22 by ACIT Central Circle 8(3). The section 148A(d) order is dated 21 February 2024 and the section 148 notice 22 February 2024. Paragraph 3 gives the show-cause date as 25 December 2024, but the operative prayer twice identifies 25 December 2023.

Source: PDF pp.1–2, paragraphs 2–3; p.9, prayer (a)

02 DISCUSSION BY THE HON'BLE COURT

Revenue relied on the 2021 orders concerning Central Charges to claim exclusion from the faceless scheme. Applying Hexaware, Kairos and Abhin Anilkumar Shah, the Court distinguished assessment-stage exclusions from the independent scheme notified under section 151A on 29 March 2022.

Source: PDF pp.5–8, paragraphs 6–8

03 JUDICIAL DECISION

The Central Charges objection was rejected and the petition allowed in terms of prayer (a). That prayer seeks setting aside the section 133A survey action as well as the specified section 148A(b) notice, section 148A(d) order and section 148 notice.

Source: PDF pp.8–9, paragraph 9 and prayer (a)

04 OUTCOME / IN WHOSE FAVOUR

Rule was made absolute without costs. The Court expressly confined its disposal ground to non-compliance with section 151A and left other questions unanswered. The source's conflicting show-cause years remain a recorded inconsistency.

Source: PDF p.9, paragraphs 10–11

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

An assessment exception does not answer the notice question: The adopted reasoning treats the orders of 31 March and 6 September 2021 as concerning assessment orders. It refuses to import those exclusions into the later section 151A scheme where the text did not do so. The practical distinction is between the mode of eventual assessment and the validity of initiation. (PDF pp.7–8, paragraph 8 quoting Abhin Anilkumar Shah)

Read the broad prayer with the narrow reasons: The incorporated prayer includes survey action under section 133A, but the reasons do not separately analyse survey powers or facts. The relief in this petition must be reported, while avoiding a general proposition that a faceless-notice defect invalidates every survey. (PDF p.9, prayer (a) and paragraph 10)

The notice date requires document-level checking: The operative prayer identifies 25 December 2023 twice; paragraph 3 prints 2024, after the judgment date. The note follows the operative identification without silently rewriting the original. Any use of the precise date should be checked against the underlying notice or an authenticated correction. (PDF p.2, paragraph 3; p.9, prayer (a))

Source: PDF pp.7–8, paragraph 8 quoting Abhin Anilkumar Shah

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 9-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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