Supergold Properties Private Limited (successor of Aajivan Computers Private Limited) v. Income Tax Officer, Ward 14(4)(1), Mumbai & Ors.

WP(L) 26979/2024

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

Reopening of Supergold as successor of Aajivan Computers quashed on the faceless jurisdiction ground.

Income-tax Act,1961: sections 148, 148A(b), 148A(d), 151A

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

Assessment years: 2017-18

01 FACTS OF THE CASE

Supergold Properties, identified as successor of Aajivan Computers, challenged reopening for AY 2017-18. The JAO issued the section 148A(b) notice on 12 March 2024, followed by the section 148A(d) order and section 148 notice on 24 April 2024.

Source: PDF pp.1–2, paragraphs 2–3 and caption

02 DISCUSSION BY THE HON'BLE COURT

The Court applied Hexaware to the section 151A scheme and Kairos Properties to the preliminary section 148A stages. Both sides agreed that the section 148 proceedings were unsustainable under Hexaware; the petitioner also cited Nainraj Enterprises.

Source: PDF pp.5–6, paragraphs 5–7

03 JUDICIAL DECISION

The petition was allowed in terms of prayer (a), quashing the show-cause notice dated 12 March 2024, the order dated 24 April 2024 and the section 148 notice of that date.

Source: PDF pp.6–7, paragraph 8 and prayer (a)

04 OUTCOME / IN WHOSE FAVOUR

Rule was made absolute without costs. Other issues in the writ petition were expressly not answered because the Court disposed of it on non-compliance with section 151A.

Source: PDF p.7, paragraphs 9–10

05 EXPERT COMMENTS

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

Successor description is not a succession ruling: The caption identifies Supergold as Aajivan Computers' successor, but the operative reasoning concerns faceless initiation. This judgment cannot be used to infer a separate holding on amalgamation, service upon a predecessor, or substantive successor liability. (PDF pp.1–2, caption and paragraphs 2–4; p.7, paragraph 9)

The identified documents define the relief: Prayer (a), adopted by the Court, lists the March show-cause notice and both April documents. That precise sequence is important when matching this ruling to the taxpayer's file; the decision does not annul every assessment involving either named company. (PDF p.7, paragraph 8 and prayer (a))

Kairos supplies the preliminary-stage connection: The Court used Kairos to include the section 148A notice and order within the section 151A scheme. The resulting relief rests on the initiation defect and leaves other grounds unresolved, rather than adjudicating the factual basis of escaped income. (PDF pp.6–7, paragraphs 7–9)

Source: PDF pp.1–2, caption and paragraphs 2–4; p.7, paragraph 9

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 7-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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