Hornbill Infrastructure Services Pvt. Ltd. and connected petitioners v. Assistant Commissioner of Income Tax, Central Circle 4, Thane & Ors.

WPs 461, 509, 4187, 4188, 4189, 4190 and 4191/2024

No neutral citation stated in supplied order | 2024-09-10

Common speaking-to-minutes order adds the undisputed Central Charges status to the earlier order.

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

Assessment years: Not specified in order text

01 FACTS OF THE CASE

The petitioners sought correction of the order dated 6 August 2024 through a praecipe for speaking to the minutes. The common record covers Hornbill Infrastructure Services in WP 461/2024; Percy Logistics in WPs 509 and 4191/2024; Coppersmith Energies and Project in WPs 4187 and 4190/2024; and Ashni Logistics in WPs 4188 and 4189/2024.

Source: PDF pp.1–2, captions and paragraph 1

02 DISCUSSION BY THE HON'BLE COURT

The matters were taken on board upon mentioning although not listed. The Court directed a specific addition after paragraph 7 of the earlier order, recording that Central Charges status appeared undisputed.

Source: PDF p.2, paragraphs 1–2

03 JUDICIAL DECISION

Paragraph 7A was to be inserted: “It also appears to be not in dispute that the petitioner’s case pertains to Central Charges.” The earlier order was to be corrected accordingly and supplied to the parties.

Source: PDF p.2, paragraphs 2–3

04 OUTCOME / IN WHOSE FAVOUR

This 10 September 2024 common order corrects the record of the 6 August order. It contains no fresh adjudication of reassessment validity, tax liability or final disposal of the underlying writ petitions.

Source: PDF p.2, paragraphs 1–3

05 EXPERT COMMENTS

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

Read the two orders together: The new paragraph qualifies the factual context of the earlier order by recording Central Charges status. Its significance for the underlying reasoning must be assessed with the 6 August order; this two-page correction does not reproduce that reasoning or its operative relief. (PDF p.2, paragraphs 1–3)

An undisputed fact is not a statutory ruling: Paragraph 7A says the case pertains to Central Charges. It does not independently decide the reach of a faceless scheme or establish that a notice is valid or invalid. Converting the correction into a substantive jurisdictional holding would go beyond the text. (PDF p.2, inserted paragraph 7A)

One common order retains seven proceedings: All seven writ numbers are printed in every copy of this common order. The separate source-file identifiers are retained as provenance aliases, while each docket and petitioner remains identified in the canonical note. The 10 September correction remains distinct from the earlier 6 August order. (PDF pp.1–2, captions)

Source: PDF p.2, paragraphs 1–3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-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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