Raziya Bano Mohd Yaseen Kachchhi, LRs of Roshan Waghadia v. Additional/Joint Commissioner of Income Tax, Range-4, Nagpur & Ors.

Writ Petition No. 5557/2025

Writ Petition No. 5557/2025 (Bom HC Nagpur Bench, decided 05.12.2025) | 2025-12-05

WP 5557/2025: JAO-issued section 148 notice set aside under Hexaware, with conditional revival and continued stay on revival.

Income-tax Act, 1961: section 148

High Court of Judicature at Bombay | 2-judge bench (Division Bench, Nagpur Bench) | Justice Anil L. Pansare | Justice Raj D. Wakode

Assessment years: Not specified in supplied order

Scope of this order

Relief to the petitioner on the issuing-authority issue, with express conditional revival and continuing interim protection if revived.

01 FACTS OF THE CASE

The petitioner challenged a section 148 notice on several grounds, including issuance by the jurisdictional rather than faceless assessing officer. Hexaware Technologies, (2024) 162 taxmann.com 225 (Bombay), was relied on. The order does not state the assessment year or alleged escaped-income amount.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

Revenue stated that Hexaware was under challenge before the Supreme Court and that no stay had been granted. The Court treated its existing precedent as binding and declined to keep the petition pending. Those submissions describe the position recorded on 5 December 2025, not independently verified current treatment.

Source: PDF p. 2

03 JUDICIAL DECISION

The notice and all proceedings or orders emanating from it were set aside. Revenue may initiate revival by a simple pursis if the Supreme Court overturns Hexaware. On revival, the notice remains stayed until further orders and the other grounds must be considered on their own merits. Dismissal of the SLP leaves no question of revival. Rule was made absolute, without costs.

Source: PDF p. 2

04 OUTCOME / IN WHOSE FAVOUR

Relief to the petitioner on the issuing-authority issue, with express conditional revival and continuing interim protection if revived.

Source: PDF p. 2

05 EXPERT COMMENTS

Revival requires the stated outcome and a pursis — A pending Supreme Court challenge alone is not the trigger. The order permits Revenue to initiate revival if Hexaware is overturned; a separate revival application is unnecessary, but the procedural step is not omitted.

Revival does not activate the notice immediately — The source expressly keeps operation and enforcement stayed until further orders. It also preserves the other objections for merits consideration, rather than treating reversal of Hexaware as resolution of the entire petition.

The result is confined to this notice challenge — The Court did not decide the taxpayer's income or liability, and the source does not identify an assessment year. Later treatment of Hexaware must be checked separately before present-day reliance.

Source: PDF p. 2

SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20251205_HCBM040267812025.pdf)

2-page official High Court of Judicature at Bombay judgment PDF (20251205_HCBM040267812025.pdf, 31,254 bytes).

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

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: 6f9c398b0a1365b3945d41f491dc640e67f75e26261354d8dab6dce4b03b4f84.

STATUTORY SCOPE

Section 148 is expressly identified. The order follows Hexaware on the issuing authority but does not separately identify section 151A or decide the other challenges.

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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