

Kalpana Ashok Tapse v. The Principal Commissioner of Income Tax & Anr.

Writ Petition No. 565 of 2026

2026:BHC-AUG:3401-DB | 2026-01-23

Section 148 notice issued by Jurisdictional Assessing Officer set aside following Hexaware Technologies Ltd.

Income-tax Act, 1961: sections 144B, 148 and 151A | E-Assessment of Income Escaping Assessment Scheme, 2022 (Notification dated 29.03.2022)

High Court of Judicature at Bombay (Aurangabad Bench) | 2-judge bench (Division Bench) | Arun R. Pedneker, J. | Vaishali Patil-Jadhav, J.

Assessment years: Not specified in order text

Conditional praecipe revival clause

Paragraphs 6-7 (PDF pp. 2-3) grant the Revenue liberty to revive the petition by praecipe if the Supreme Court sets aside Hexaware Technologies Ltd.

01 FACTS OF THE CASE

The petitioner, Kalpana Ashok Tapse, filed WP No. 565 of 2026 challenging a section 148 notice issued by the Jurisdictional Assessing Officer (JAO) after 29.03.2022.

Source: [Paragraphs 1-3: PDF pp. 1-2 \(20260123_HCBM030523632025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Following Hexaware Technologies Ltd. v. ACIT, (2024) 162 taxmann.com 225 (Bombay), and declining to follow the contrary Delhi High Court view in T.K.S. Builders Pvt. Ltd., the Division Bench held that post-29.03.2022 notices under section 148 can only be issued by the FAO.

Source: [Paragraphs 2-5; PDF pp. 1-2 \(20260123_HCBM030523632025.pdf\)](#)

03 JUDICIAL DECISION

The Court set aside the impugned section 148 notice and all consequential proceedings/orders, granting conditional praecipe revival liberty to the Revenue depending on the outcome of the Supreme Court SLP in Hexaware Technologies Ltd.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260123_HCBM030523632025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Kalpana Ashok Tapse); section 148 notice set aside.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260123_HCBM030523632025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Companion family or group writ petitions challenging JAO-issued section 148 notices should each plead both the Hexaware faceless-jurisdiction bar and independent merits grounds so that Paragraph 7 protection applies if revived.

Source: [Full judgment PDF \(3 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260123_HCBM030523632025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260123_HCBM030523632025.pdf, SHA-256: c8ad7ed3cbb5cf1faf826f7eb115474b89476a60b22c97a695dd4d6b443a1d74).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (3 physical pages, 54,050 bytes, SHA-256: c8ad7ed3cbb5cf1faf826f7eb115474b89476a60b22c97a695dd4d6b443a1d74). Cloud Google Drive File ID: 12D6oPgljooqOCv8dZQq2B-hUoXzW5EUc (<https://drive.google.com/file/d/12D6oPgljooqOCv8dZQq2B-hUoXzW5EUc/view>).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

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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