

S.R. Insurance Services Through Its Partner Ravindra Jamnadas Soni v. Income Tax Officer, Ward 2 & Anr.

Writ Petition No. 177 of 2026

2026:BHC-AUG:3406-DB | 2026-01-23

Partnership firm's challenge to JAO-issued section 148 notice allowed 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) reserve liberty to the Revenue to revive the petition by praecipe if Hexaware Technologies Ltd. is reversed by the Supreme Court.

01 FACTS OF THE CASE

S.R. Insurance Services, a partnership firm acting through its partner Ravindra Jamnadas Soni, filed WP No. 177 of 2026 challenging a section 148 notice issued by the Jurisdictional Assessing Officer (ITO Ward 2) after the promulgation of the faceless reassessment scheme on 29.03.2022.

Source: [Paragraphs 1-3; PDF pp. 1-2 \(20260123_HCBM030455362025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Rejecting the Revenue's reliance on T.K.S. Builders Pvt. Ltd. (Delhi HC), the Division Bench applied Hexaware Technologies Ltd. v. ACIT, (2024) 162 taxmann.com 225 (Bombay), holding that only the Faceless Assessing Officer (FAO) has jurisdiction to issue a notice under section 148 after 29.03.2022.

Source: [Paragraphs 2-5; PDF pp. 1-2 \(20260123_HCBM030455362025.pdf\)](#)

03 JUDICIAL DECISION

The Court set aside the impugned section 148 notice and all consequential proceedings/orders, subject to praecipe revival liberty for the Revenue contingent on the Supreme Court's decision in Hexaware Technologies Ltd.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260123_HCBM030455362025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (S.R. Insurance Services); section 148 notice quashed.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260123_HCBM030455362025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Partnership firms challenging JAO-issued section 148 notices before the Bombay High Court obtain immediate quashing of both the notice and consequential orders under Hexaware Technologies Ltd., while keeping all other substantive grounds open.

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

SOURCE & VERIFICATION

[Original judgment PDF \(20260123_HCBM030455362025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260123_HCBM030455362025.pdf, SHA-256: 81fbda5464d9c9ddbfa274d84c28c57f98b27e62dc9466e43eb6af975d2d1fd).

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, 54,172 bytes, SHA-256: 81fbda5464d9c9ddbfa274d84c28c57f98b27e62dc9466e43eb6af975d2d1fd). Cloud Google Drive File ID: 1n89dl-vkvzMZh_fQ2KgN2KHHjUOor8vH (https://drive.google.com/file/d/1n89dl-vkvzMZh_fQ2KgN2KHHjUOor8vH/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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