

Vinit Vishweshwar Kahalekar v. The Principal Commissioner of Income Tax, Nashik-1 & Ors.

Writ Petition No. 3338 of 2025

2026:BHC-AUG:3408-DB | 2026-01-23

Section 148 notice issued by Jurisdictional Assessing Officer (JAO) after 29.03.2022 quashed following Hexaware Technologies Ltd.; Delhi High Court view in T.K.S. Builders not followed.

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 linked to Supreme Court SLP in Hexaware Technologies

Paragraphs 6-7 (PDF pp. 2-3) grant the Revenue liberty to revive the petition by praecipe if the Supreme Court reverses Hexaware Technologies Ltd., subject to an automatic interim stay on the section 148 notice upon revival.

01 FACTS OF THE CASE

The petitioner challenged a reassessment notice issued under section 148 by the Jurisdictional Assessing Officer (JAO) after the promulgation of the faceless reassessment scheme on 29.03.2022. The Revenue relied on the Delhi High Court decision in T.K.S. Builders Pvt. Ltd. v. ITO (WP(C) 1968/2023, decided 28.10.2024) to contend that the JAO and Faceless Assessing Officer (FAO) exercise concurrent jurisdiction.

Source: [Paragraphs 1-3; PDF pp. 1-2 \(20260123_HCBM030098412025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench held that the Bombay High Court has consistently followed its coordinate bench decision in *Hexaware Technologies Ltd. v. ACIT, Circle 15(1)(2), (2024) 162 taxmann.com 225 (Bombay)*, holding that after 29.03.2022 a notice under section 148 can only be issued by the FAO under the faceless scheme and not by the JAO.

Source: [Paragraphs 2-5; PDF pp. 1-2 \(20260123_HCBM030098412025.pdf\)](#)

03 JUDICIAL DECISION

Setting aside the impugned section 148 notice and all consequential proceedings/orders, the Court granted liberty to the Revenue to revive the writ petition by moving a praecipe if Hexaware Technologies Ltd. is set aside by the Supreme Court, clarifying that upon any revival implementation of the section 148 notice will remain stayed until further orders and other merits issues will remain open.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260123_HCBM030098412025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Vinit Vishweshwar Kahalekar); section 148 notice set aside with conditional praecipe revival liberty to Revenue.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260123_HCBM030098412025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Within Bombay High Court jurisdiction (including Aurangabad Bench), reliance by the Department on the Delhi High Court ruling in T.K.S. Builders does not displace the binding coordinate bench ratio in Hexaware Technologies Ltd. invalidating JAO-issued section 148 notices post-29.03.2022.

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

SOURCE & VERIFICATION

[Original judgment PDF \(20260123_HCBM030098412025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260123_HCBM030098412025.pdf, SHA-256: 8bb7d15cbda385a6fca1a724860d26e1709f0b208a41cf54dfedeb778a0b59f4).

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, 32,408 bytes, SHA-256: 8bb7d15cbda385a6fca1a724860d26e1709f0b208a41cf54dfedeb778a0b59f4). Cloud Google Drive File ID: 1eUMATosI1KOms8lqd_6ydKSU_oFaAN4Q
(https://drive.google.com/file/d/1eUMATosI1KOms8lqd_6ydKSU_oFaAN4Q/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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