

Harinath Sangramappa Kalpe v. Income Tax Officer, Ward 1 & Ors.

Writ Petition No. 276 of 2026

2026:BHC-AUG:3915-DB | 2026-01-28

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) permit revival by praecipe if the Supreme Court sets aside Hexaware Technologies Ltd., with an automatic stay of the section 148 notice upon revival.

01 FACTS OF THE CASE

The petitioner, Harinath Sangramappa Kalpe, challenged a notice under section 148 issued by the Jurisdictional Assessing Officer (ITO Ward 1) after 29.03.2022.

Source: [Paragraphs 1-3; PDF pp. 1-2 \(20260128_HCBM030509162025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Applying *Hexaware Technologies Ltd. v. ACIT*, (2024) 162 taxmann.com 225 (Bombay), and declining to follow the Delhi High Court's concurrent-jurisdiction ruling in *T.K.S. Builders Pvt. Ltd.*, the Division Bench held that only the FAO can issue a section 148 notice after 29.03.2022.

Source: [Paragraphs 2-5; PDF pp. 1-2 \(20260128_HCBM030509162025.pdf\)](#)

03 JUDICIAL DECISION

The Court set aside the impugned section 148 notice and all emanating proceedings/orders, granting conditional praecipe revival liberty to the Revenue depending on the Supreme Court's decision in *Hexaware Technologies Ltd.*

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260128_HCBM030509162025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (*Harinath Sangramappa Kalpe*); section 148 notice set aside.

Source: [Paragraphs 5-8; PDF pp. 2-3 \(20260128_HCBM030509162025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Consistent application of Hexaware Technologies Ltd. by the Bombay High Court ensures that any section 148 notice issued by a local ward/circle JAO after 29.03.2022 is set aside along with all consequential orders.

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

SOURCE & VERIFICATION

[Original judgment PDF \(20260128_HCBM030509162025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260128_HCBM030509162025.pdf, SHA-256: 06140dbe96292669ce2f61d322d5687ccc9d8f27776b975babe61fe0dc589b5d).

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, 27,156 bytes, SHA-256: 06140dbe96292669ce2f61d322d5687ccc9d8f27776b975babe61fe0dc589b5d). Cloud Google Drive File ID: 1buofwQLEAJFt-ykXcmGLUcrHqamtt2zi (<https://drive.google.com/file/d/1buofwQLEAJFt-ykXcmGLUcrHqamtt2zi/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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