Atul Kamalkishor Panpaliya v. Principal Chief Commissioner of Income Tax & Ors.

Writ Petition No. 11148 of 2024

2026:BHC-AUG:4005-DB | Writ Petition No. 11148 of 2024 | 2026-01-29

Quashing of reassessment notice issued under Section 148 by the Jurisdictional Assessing Officer (JAO) instead of under the Faceless Reassessment Scheme promulgated under Section 151A on 29.03.2022, following Hexaware Technologies Ltd. v. ACIT (2024) 162 taxmann.com 225 (Bom) (Writ Petition No. 11148 of 2024).

Income-tax Act, 1961: sections 144B, 147, 148, 148A, 151A

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

Assessment years: Post-29.03.2022 Faceless Reassessment Regime (see writ petition record)

Conditional revival liberty by simple praecipe linked to the Supreme Court SLP in Hexaware Technologies

In Writ Petition No. 11148 of 2024 (2026:BHC-AUG:4005-DB | Writ Petition No. 11148 of 2024), the Aurangabad Bench quashed the JAO-issued Section 148 notice following Hexaware Technologies Ltd., while reserving liberty to the Revenue to revive the petition by moving a simple praecipe if the Supreme Court reverses Hexaware Technologies.

01 FACTS OF THE CASE

In Writ Petition No. 11148 of 2024, the petitioner (Atul Kamalkishor Panpaliya) challenged a reassessment notice issued under Section 148 by the Jurisdictional Assessing Officer (JAO) after 29.03.2022 (the date of promulgation of the Faceless Reassessment Scheme under Section 151A), contending that the JAO lacked jurisdiction to issue the notice in view of the Bombay High Court Division Bench ruling in Hexaware Technologies Ltd. v. ACIT (2024) 162 taxmann.com 225 (Bom).

Source: PDF pp. 1-2, paras 1-3

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench (Justice Arun R. Pedneker and Justice Vaishali Patil-Jadhav) declined to follow the contrary Delhi High Court decision in T.K.S. Builders Pvt. Ltd. v. ITO (2024) 167 taxmann.com 759 (Delhi), holding that as a co-ordinate bench of the Bombay High Court it is bound by Hexaware Technologies Ltd. v. ACIT (2024) 162 taxmann.com 225 (Bom), which held that after 29.03.2022 the JAO has no jurisdiction to issue a notice under Section 148 outside the automated faceless allocation mechanism.

Source: PDF pp. 1-2, paras 2-5

03 JUDICIAL DECISION

Allowing Writ Petition No. 11148 of 2024 in terms of Hexaware Technologies Ltd. and Abhijit Bhandari v. UOI, the High Court quashed the impugned Section 148 notice, while clarifying that if the Supreme Court sets aside Hexaware Technologies Ltd., the Revenue may revive the petition simply by moving a praecipe (in which event stay of the notice will operate until merits adjudication of all remaining issues).

Source: PDF pp. 2-3, paras 5-7

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Writ petition allowed; Section 148 notice issued by JAO set aside subject to Supreme Court outcome in Hexaware Technologies.

Source: PDF p. 3, paras 6-7

05 AKHB REVIEW POINT

Within the jurisdiction of the Bombay High Court, every post-29.03.2022 Section 148 notice issued by a local JAO rather than the Faceless Assessing Officer is quashed following Hexaware Technologies Ltd., subject to automatic praecipe revival if the Supreme Court rules otherwise.

Source: AKHB analysis based on PDF pp. 1-3

SOURCE & VERIFICATION

High Court of Judicature at Bombay official judgment PDF - AKHB Repository (20260129_HCBM030375432024.pdf)

3-page official High Court of Judicature at Bombay judgment PDF (20260129_HCBM030375432024.pdf, 24,003 bytes).

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

All 3 physical pages of 20260129_HCBM030375432024.pdf (24,003 bytes) extracted and verified page-by-page. SHA-256: acfb509ddf4b44dcf9861504445185553262 08b6000a2f8f8fd6a4fd611f8a55 | Google Drive File ID: 12ZOYzHqw4snN2VPpH3Xc8N6D1UQw3nKn.

STATUTORY SCOPE

Applies Sections 148 and 151A of the Income-tax Act, 1961 read with CBDT Notification dated 29.03.2022 (e-Assessment of Income Escaping Assessment Scheme, 2022). Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full 3-page primary judgment PDF text read and verified page-by-page. Follows Hexaware Technologies Ltd. v. ACIT (2024) 162 taxmann.com 225 (Bom).

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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