

Sharda Jain (Prop. Jai Bhawani Enterprises) v. Principal Commissioner of Income Tax-1, Raipur & Ors. (and 13 connected writ petitions)

WPT Nos. 57, 62, 72, 106, 110, 111, 117, 118, 121, 123, 147, 152 & 157 of 2023 and WPT No. 24 of 2024
2026:CGHC:7796 | WPT No. 57 of 2023 & 13 connected WPTs (Chg HC, decided 12.02.2026) | 2026-02-12

Batch of 14 writ petitions challenging section 148A(d) orders and section 148 notices for AY 2015-16 issued on or after 01.04.2021 allowed and notices quashed following Union of India v. Rajeev Bansal (para 19(f)) and Deepak Steel & Power Ltd. v. CBDT.

Income-tax Act, 1961: sections 148, 148A(d) and 149 | Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (TOLA)

High Court of Chhattisgarh | Single Judge Bench | Rakesh Mohan Pandey, J.

Assessment years: 2015-16

Common order disposing of 14 writ petitions; delivered 12.02.2026 (file prefix 20260211)

Page 7 of the judgment records the decision date as '12.02.2026' (digitally signed on 12.02.2026 at 17:15:56 IST), whereas the PDF filename carries the prefix 20260211.

01 FACTS OF THE CASE

Fourteen taxpayers (led by Sharda Jain in WPT No. 57/2023, along with Satyanarayan Nathulal, Riddhi Agro Industries, Vinod Kumar Agrawal, M/s Balajee Structural (India) Pvt. Ltd., M/s Suraj Pulses, Arvind Surana, M/s Rajiv Kumar and Brothers, MM Wonder Park Pvt. Ltd., Anil Kumar Agrawal, Shree Shivam Attires Pvt. Ltd., M/s Harshaa Rice Mills Pvt. Ltd., Orissa Bengal Carrier Ltd., and M/s Balajee Loha Pvt. Ltd.) challenged orders passed under section 148A(d) and reassessment notices issued under section 148 on or after 01.04.2021 for AY 2015-16.

Source: [Pages 1-7 of 8 \(Cause title and Paragraphs 1-2\) \(20260211 CGHC010068182023.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Justice Rakesh Mohan Pandey noted that in *Union of India v. Rajeev Bansal*, (2024) 167 taxmann.com 70 (SC) at paragraph 19(f), the Revenue expressly conceded before the Supreme Court that for Assessment Year 2015-16, all notices issued on or after 01.04.2021 must be dropped as they do not fall for completion within the period prescribed under TOLA. Furthermore, in *Deepak Steel and Power Limited v. Central Board of Direct Taxes & Ors.*, 305 Taxman 169 (SC), the Supreme Court gave effect to that concession and quashed the section 148A(d) orders and section 148 notices for AY 2015-16.

Source: [Pages 7-8 of 8 \(Paragraphs 2-4\) \(20260211 CGHCo10068182023.pdf\)](#)

03 JUDICIAL DECISION

Following *Rajeev Bansal* ((2024) 167 taxmann.com 70 (SC)) and *Deepak Steel and Power Ltd.* (305 Taxman 169 (SC)), the Chhattisgarh High Court quashed the impugned orders under section 148A(d) and notices under section 148 for AY 2015-16 in all 14 writ petitions.

Source: [Page 8 of 8 \(Paragraphs 4-5\) \(20260211 CGHCo10068182023.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee across all 14 writ petitions; section 148A(d) orders and section 148 notices for AY 2015-16 quashed.

Source: [Page 8 of 8 \(Paragraphs 4-5\) \(20260211 CGHCo10068182023.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: For AY 2015-16, any reassessment notice issued on or after 01.04.2021 relying on TOLA extensions is Per Se unsustainable in view of the Revenue's concession recorded in paragraph 19(f) of Union of India v. Rajeev Bansal and enforced in Deepak Steel & Power Ltd. (305 Taxman 169 (SC)).

Source: [Full judgment PDF \(8 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260211_CGHC010068182023.pdf\)](#)

Reviewed from the complete 8-page official High Court judgment PDF (20260211_CGHC010068182023.pdf, SHA-256: e0e17294c4cdaf37c8730138710419d87681f6eb36d08264bdaa47cbf7e18ca4).

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 (8 physical pages, 190,947 bytes, SHA-256:

e0e17294c4cdaf37c8730138710419d87681f6eb36d08264bdaa47cbf7e18ca4). Cloud Google Drive File ID:

1kPOoThuz4H6hWc4C_H9uRaPI3CCLEsov

(https://drive.google.com/file/d/1kPOoThuz4H6hWc4C_H9uRaPI3CCLEsov/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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