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) | 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: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court quoted the Revenue concession recorded in paragraph 19(f) of Union of India v. Rajeev Bansal, (2024) 167 taxmann.com 70 (SC): AY 2015-16 notices issued on or after 1 April 2021 would have to be dropped because they did not fall for completion within the TOLA period. It then reproduced paragraph 5 of Deepak Steel and Power Limited v. CBDT, 305 Taxman 169 (SC), which applied that concession to the notice dated 25 June 2021 in that litigation. Taking the reassessment proceedings and Deepak Steel observations into account, the Court quashed the orders and notices in this batch.

Source: PDF p.7

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: PDF p.8

04 OUTCOME / IN WHOSE FAVOUR

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

Source: PDF p.8

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Basis of the batch relief — The reasoning is an application of the AY 2015-16 concession recorded by the Supreme Court and its use in Deepak Steel. It is not a fresh examination of escaped-income material or an independent calculation of limitation for each petitioner. The relevant connection is AY 2015-16 and the TOLA reopening setting, not merely a notice date after 1 April 2021.

What the common order establishes — All fourteen captioned writ petitions are disposed of with their section 148A(d) orders and section 148 notices quashed. The 25 June 2021 notice date appears inside the Deepak Steel quotation; it must not be assigned to Sharda Jain or every connected petitioner. The brief operative discussion does not provide an individual notice-date table or decide the correctness of the underlying income allegations.

Practical use and limits — A taxpayer invoking this order should connect the challenged instruments to the relevant AY 2015-16 TOLA chronology and the relief actually granted. The judgment supports removal of the identified reopening instruments; it does not itself quantify a refund, direct payment of interest or adjudicate a separate assessment year.

Source: PDF p.1

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).

All 8 original pages read and visually inspected; all five panels audited.

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_H9uRaPI3CCLEs0v (https://drive.google.com/file/d/1kPOoThuz4H6hWc4C_H9uRaPI3CCLEs0v/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 2026-10-21. Subsequent treatment has not been independently verified.

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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