Shyam Lal Somani and others v. Principal Commissioner of Income Tax and others

WPT 23/2023 and 21 connected petitions

2026:CGHC:7831 | 2026-02-12

Reassessment batch remanded for fresh objections under Ashish Agarwal and Rajeev Bansal.

148A(d) | 148

High Court of Chhattisgarh | Single Judge | Justice Rakesh Mohan Pandey

Assessment years: Not specified in supplied order

Scope of this order

Petitioners obtained a fresh objection-and-hearing process, not a final declaration that every reassessment was time-barred.

01 FACTS OF THE CASE

A common order resolved WPT 23, 100, 151, 150, 139, 146, 129, 131, 137, 145, 120, 107, 125, 105, 149, 148, 158, 159, 135, 143 and 128 of 2023, and WPT 23/2024. Petitioners primarily challenged section 148A(d) orders rejecting objections to reassessment.

Source: PDF p. 10

02 DISCUSSION BY THE HON'BLE COURT

The Court applied Union of India v. Ashish Agarwal, (2022) 138 taxmann.com 64, and Union of India v. Rajeev Bansal, (2024) 167 taxmann.com 70, concerning the 1 April–30 June 2021 notice period. It preserved new objections, including jurisdictional grounds, while excluding issues already concluded by those Supreme Court decisions.

Source: PDF p. 11

03 JUDICIAL DECISION

The section 148A(d) orders and consequential proceedings were set aside. Petitioners could file objections within 90 days, after which the authority must hear them and decide in accordance with law. Paragraphs 112–114 of Rajeev Bansal were expressly made applicable to orders that may have been passed beyond time.

Source: PDF p. 11

04 OUTCOME / IN WHOSE FAVOUR

Petitioners obtained a fresh objection-and-hearing process, not a final declaration that every reassessment was time-barred.

Source: PDF p. 11

05 EXPERT COMMENTS

Do not turn remand into final immunity — The existing orders were set aside, but the authority must decide fresh objections under the identified Supreme Court framework. The High Court did not finally adjudicate every petitioner's individual limitation calculation.

The liberty has an express boundary — New jurisdictional objections and other applicable Supreme Court authorities may be raised. Issues already concluded in Ashish Agarwal and Rajeev Bansal cannot be reopened through this liberty.

Preserve the complete common-order coverage — The PDF contains 22 separate petition dockets, including two numbered 23 in different years and repeated companies in different petitions. A common disposal must not erase those distinctions or invent assessment-year allocations absent from the order.

Source: PDF p. 10

SOURCE & VERIFICATION

High Court of Chhattisgarh official judgment PDF - AKHB Repository (20260211_CGHC010001222023.pdf)

Complete 11-page court PDF read for this correction.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 11 physical source pages read and visually inspected. SHA-256: 3e3cc11bb18534e0e4b777a72838613407add452e6a032de4323283bce31f307.

STATUTORY SCOPE

The note distinguishes the provisions actually considered from references appearing only in submissions or quoted earlier decisions.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial 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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