Mohammed Ibrahim Ali v. Assessment Unit, National Faceless Assessment Centre & Ors. (common judgment with connected petitioners)

W.P. No.40118/2025 and connected writ petitions

W.P. No.40118/2025 and connected writ petitions (Telangana High Court, 2026-01-27) | 2026-01-27

Post-scheme reassessment by JAO set aside on jurisdiction; Supreme Court outcome and revival liberty preserved

148 | 148A | 151A

Telangana High Court | Division Bench at Hyderabad | Aparesh Kumar Singh | G. M. Mohiuddin

Assessment years:

Source table conflicts with petition recitals

For W.P.40118/2025, pp.1–2 state AY2018–19 and a 21 April 2022 notice; the p.133 table shows AY2020–21 and 15 March 2024. The connected W.P.40242/2025 also has inconsistent year details. No single assessment year is assigned here.

01 FACTS OF THE CASE

Mohammed Ibrahim Ali is the lead petitioner in W.P.40118/2025 and also appears in the distinct W.P.40242/2025. Numerous other taxpayers challenged notices, assessments or consequential proceedings in this common batch. They relied on the jurisdictional objection to initiation by the jurisdictional assessing officer (JAO) after the faceless scheme took effect on 29 March 2022. Revenue, after obtaining instructions, did not dispute post-scheme initiation by JAO. The petition recitals and appended table conflict on the lead petitioner's assessment-year and notice details; neither version is silently treated as conclusive.

Source: Caption pp.99–100; paras 2–8, pp.118–123; conflicting recitals pp.1–2,6–7 and table p.133

02 DISCUSSION BY THE HON'BLE COURT

The Court followed Kankanala Ravindra Reddy and the coordinate Bench's 28 April 2025 order in W.P.26304/2024, finding the batch covered by the jurisdictional rule. It recorded both supportive authorities cited by petitioners and contrary authorities cited by Revenue. Revenue reported pending Supreme Court challenges and no stay of the relied-on judgments. The Court reproduced the earlier order's qualifications: relief on jurisdiction, other issues reserved, protection of Revenue's stated procedural rights, and disposal subject to the Supreme Court outcome with liberty to seek revival. These are source-date statements, not a verification of later treatment.

Source: Paras 4–14 and quoted earlier order, PDF pp.119–127

03 JUDICIAL DECISION

Paragraph 15 set aside the impugned proceedings under sections 148A and 148 and consequential orders, if any, on similar terms to Kankanala Ravindra Reddy. It expressly granted Revenue liberty on the terms of paragraph 18 of the quoted order, which permits an appropriate revival petition in light of the Supreme Court decision. Paragraph 16 disposed of the writ petitions without costs and closed pending miscellaneous applications.

Source: Operative paras 15–16, p.128; quoted para18, p.127

04 OUTCOME / IN WHOSE FAVOUR

Petitioners obtained jurisdictional relief against the impugned reassessment proceedings and consequential orders. No underlying addition, exemption or deduction was decided on its merits. The incorporated Supreme Court outcome and revival qualifications remain integral to the result.

Source: Paras 15–16 and incorporated earlier-order terms, PDF pp.126–128

05 EXPERT COMMENTS

Identify the defective initiation, not merely the assessment channel — The common ground was initiation by JAO after 29 March 2022; the case histories include later faceless assessments and penalty or appellate orders. A later assessment channel does not answer the initiation objection adopted here. Conversely, the ruling does not adjudicate each taxpayer's additions, limitation pleas or other factual objections. Match the actual initiating notice and officer to the individual docket.

Read the relief together with the preserved procedural route — The operative paragraph incorporates Kankanala's terms and expressly refers to quoted paragraph18. The quoted passage allows either party to seek revival in light of the Supreme Court decision; the present paragraph expressly grants Revenue that liberty. This is not automatic revival or unconditional extinction of tax liability. The separate Ashish Agarwal reservation appears inside the reproduced precedent and must not be expanded into a fresh universal reopening power.

Reconcile the schedule before using a taxpayer-specific year — The Court makes its appendix part of the order, but p.133 conflicts with the opening recitals for W.P.40118/2025 and W.P.40242/2025. Both remain distinct dockets. Reliance for a particular notice requires the underlying notice or an authoritative clarification of that conflict. The list of opposing High Court decisions and pending SLPs also makes later-treatment verification necessary before using this source as a statement of present law.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Primary High Court common order — verified repository copy

Complete 138-page supplied source, including petition recitals, common order, appended tables and registry endorsements; all pages reviewed.

All 138 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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