

Vishal Ashwin Patel v. Assistant Commissioner of Income Tax Circle 25(3) & Ors.

Civil Appeal No. 2200 of 2022 / Civil Appeal No. 2201 of 2022 / Civil Appeal No. 2202 of 2022 / Civil Appeal No. 2203 of 2022

[2022] 2 S.C.R. 814 | 2022-03-28

Whether the High Court could dismiss writ challenges to reopening/reassessment without addressing the grounds raised or explaining why it declined to entertain the petitions, while leaving the objections for the Assessing Officer.

148

Two-judge bench | M. R. Shah, J. | B. V. Nagarathna, J.

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

Four appeals arose from Bombay High Court orders dismissing writ petitions challenging reopening/reassessment under section 148 of the Income-tax Act, 1961. The Supreme Court identified Writ Petitions 3209/2019, 3150/2019, 3208/2019 and 3137/2019. It reproduced the High Court's order dated 11 January 2022, which declined to entertain the petition without explaining that refusal. The quoted order referred to rejection of the petitioner's reopening objections on 10 October 2019 and directed a different Assessing Officer to accept further documents and authorities, grant a personal hearing and pass a detailed assessment order within 12 weeks of upload, after at least seven days' hearing notice. Those were terms of the impugned High Court order, not directions newly issued by the Supreme Court. The Supreme Court recorded that several grounds challenging reopening had been raised but none had been examined by the High Court. The judgment does not state the assessment years, tax amounts or the substantive reopening grounds in sufficient detail to decide them.

Source: [reported rendition / paragraphs 1-2 / PDF pages 3, 4 / judgment](#); [official signed judgment / paragraphs 1-2 / PDF pages 1, 2, 3 / judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

The Supreme Court held that the High Court's orders lacked reasons. The High Court had neither dealt with the grounds raised nor explained its refusal to exercise writ jurisdiction. The Court held that constitutional power to grant relief carries a duty to explain the refusal of relief in an appropriate case. Under Article 226, the High Court had to independently consider whether the reopening challenge could be raised in writ proceedings and, if so, whether reopening was justified (paragraphs 2-2.2). This is not a holding that every tax-reopening writ must necessarily be entertained.

Relying on *Central Board of Trustees v. Indore Composite Private Limited*, (2018) 8 SCC 443, the Court explained that a reasoned decision should identify the relevant facts, issues, submissions, applicable principles and reasons for the findings; unexplained results prejudice parties by concealing why they won or lost. It also relied on *Union Public Service Commission v. Bibhu Prasad Sarangi*, (2021) 4 SCC 516, emphasising meaningful reasons and independent judicial consideration in Article 226 proceedings. Applied here, the diverse grounds and relevant documents required examination and clear findings by the High Court in the first instance (paragraphs 2.3-3).

Source: [reported rendition / paragraphs 2-3 / PDF pages 3, 4, 5 / judgment](#); [official signed judgment / paragraphs 2-3 / PDF pages 2, 3, 4, 5, 6 / judgment](#)

03 JUDICIAL DECISION

All four appeals were allowed. The Supreme Court set aside the impugned High Court orders and remanded the writ petitions to the Division Bench of the Bombay High Court for fresh decision in accordance with law and the judgment's observations. It expressly refrained from making any observation on the merits of the controversy. The remand was based on the absence of reasons, not an adjudication that the reopening was unlawful. There was no order as to costs (paragraphs 4-5).

Source: [reported rendition / paragraphs 4-5 / PDF pages 5 / judgment](#); [official signed judgment / paragraphs 4-5 / PDF pages 6, 7 / judgment](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Assesseees, on the procedural appeal only

Four appeals allowed; High Court dismissal orders set aside; writ petitions remanded to the Division Bench for fresh decision; no costs

Underlying reopening/reassessment merits expressly left undecided

The Supreme Court did not quash the section 148 notices, adjudicate the reopening grounds, award substantive tax relief or hold that all reopening challenges are maintainable under Article 226.

Source: [reported rendition / paragraphs 5 / PDF pages 5 / judgment](#); [official signed judgment / paragraphs 5 / PDF pages 6, 7 / judgment](#)

05 AKHB REVIEW POINT

When relying on this decision, identify the specific grounds and documents the challenged judicial order failed to address, and distinguish a refusal of writ jurisdiction from a decision on the merits of reopening. The immediate relief here was restoration of the writ proceedings for a reasoned decision; the taxpayer still had to establish the relevant jurisdictional or substantive objections. Do not describe the case as invalidating reassessment or treat the 12-week assessment timetable and seven-day hearing notice in the quoted, set-aside High Court order as fresh Supreme Court directions. Verify the post-remand record and later treatment before stating the eventual tax outcome. No assessment year, current reassessment rule or automatic Income-tax Act, 2025 carryover is supplied by this note.

Source: [reported rendition / paragraphs 2; 2.2; 4-5 / PDF pages 3, 4, 5 / judgment](#); [official signed judgment / paragraphs 2; 2.2; 4-5 / PDF pages 2, 3, 4, 6, 7 / judgment](#)

OTHER PROVISIONS CONSIDERED

Constitution of India, Article 226

PROVISION-SPECIFIC SCOPE

1.

Section: 148

Role: Reopening/reassessment setting of the writ challenges, expressly identified in paragraph 2; the validity of the notices and underlying assessments was not decided

2.

Section: Constitution of India, Article 226

Role: Controlling judicial-review context: duty to independently consider whether the challenges could be entertained and, if so, whether reopening was justified

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(reported rendition\)](#)

Identified source rendition: 5 PDF pages; SHA-256

538f1bf2f8f2b06513294cc5522cb9515d539eed893720304fec86f463289315. Original bytes preserved.

[Open cited source rendition](#)

The original source confirms four connected civil appeals and the signature/date of both judges. No assessment year or tax figure is stated; none has been invented.

Judicial text begins on SCR physical page 3 and ends on page 5; pages 1-2 are editorial headnote, case-law reference and preface. No neighbouring judgment contaminates the asset.

The 11 January 2022 order and its 12-week assessment and seven-day hearing timetable are quoted High Court history. The Supreme Court sets aside the impugned orders and does not newly impose those directions.

The relief is procedural. Paragraph 5 expressly disclaims any observation on the underlying controversy; no merits victory on validity of section 148 reopening is asserted.

Paragraph 2.2 leaves the High Court to consider whether the challenge can be raised in writ proceedings and, if so, its justification. No universal writ-maintainability rule is inferred.

Source metadata neutral citation 2022INSC353 remains unverified; the verified displayed citation is [2022] 2 S.C.R. 814.

SCR citation verified on physical PDF page 1. The consolidated index records 2022INSC353; that neutral citation is not printed in either inspected PDF and is not represented as independently verified.

No assessment year is specified in the judicial text. None is inferred from the dates of the objection order or writ proceedings.

The official original cover identifies all four appeals. Paragraph 1 identifies Bombay High Court Writ Petitions 3209/2019, 3150/2019, 3208/2019 and 3137/2019; the source does not separately map each appeal to each writ petition.

STATUTORY SCOPE

Section 148 is identified as the reopening context; statutory conditions for reopening were not interpreted or adjudicated in this judgment

No present-law reassessment conclusion or automatic mapping to the Income-tax Act, 2025.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[reported rendition - Physical PDF page 1 - PDF pages: 5](#)

SHA-256: 538f1bf2f8f2b06513294cc5522cb9515d539eed893720304fec86f463289315

[official signed judgment - PDF pages: 7](#)

SHA-256: 862453dcc482aeb148c765f3dd25e39713f859fe99a8530a6bdef5612c915cb3

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