

Income Tax Officer, Ward 2(1), Chandigarh & Ors. v. Tej Partap Singh and connected matters

Civil appeal arising from SLP (Civil) Diary No. 2196 of 2026 and connected matters

No separate citation stated in the source | 2026-04-10

How the pending batch challenging jurisdictional-officer reassessment notices should proceed following the Finance Act 2026 amendments, without deciding their merits or validity.

147A | 148 | 148A | 151A

Three-judge bench | Surya Kant, CJI | B.V. Nagarathna, J. | Joymalya Bagchi, J.

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

01 FACTS OF THE CASE

Numerous High Court judgments had set aside section 148A(d) orders and section 148 notices because they were issued by jurisdictional assessing officers rather than through the faceless mechanism. Other High Courts had accepted concurrent jurisdiction. While appeals were pending, Finance Act 2026 introduced section 147A and a related 2025 Act amendment. Revenue argued that the change clarified the original position retrospectively; assessees disputed its nature and validity. The Court treated the batch procedurally in light of that intervening legislation.

Source: [official signed order with record of proceedings / paragraphs 5-19 / PDF pages 111, 112, 113, 114, 115, 116, 117, 118](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court expressly declined to decide the competing merits arguments at this stage. It considered the jurisdictional High Courts the proper forums for challenges to the amended provisions and other available grounds against the notices. Because the legislative basis underlying the affected High Court judgments had changed, those judgments favouring assessees were set aside on that limited basis and remitted. The order expressly left validity, scope, effect, retrospectivity and applicability open. It did not uphold section 147A as constitutionally valid or declare every jurisdictional-officer notice lawful.

Source: [official signed order with record of proceedings / paragraphs 20-26 / PDF pages 118, 119, 120](#)

03 JUDICIAL DECISION

The covered appeals were disposed of by remanding matters to the respective High Courts. Assessee received four weeks from uploading to amend petitions, and Revenue three weeks thereafter for submissions; the High Courts were requested to decide preferably by 30 September 2026. Further assessment/reassessment proceedings under the impugned notices were stayed during the writ proceedings, subject to High Court terms. The record of proceedings separately de-tagged 28 identified petitions for listing with another batch; those petitions must not be counted as remanded by the signed common order.

Source: [official signed order with record of proceedings / paragraphs 22-31; ROP1-8 / PDF pages 119, 120, 121, 218, 219](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: No final tax-merits winner; limited procedural setting-aside/remand with interim protection for assessee

Covered appeals disposed of by High Court remand; separate 28-petition group de-tagged

Validity and application of the amended regime expressly reserved

No present assertion that a stay remains operative, that deadlines were met or that any remanded High Court matter has since been decided. Exact docket inclusion matters.

Source: [official signed order with record of proceedings / paragraphs 22-31; ROP1-8 / PDF pages 119, 120, 121, 218, 219](#)

05 AKHB REVIEW POINT

Before applying this order to a file, confirm whether its exact SLP or diary number belonged to the remanded group or the separately de-tagged group. Retrieve the uploading date and later jurisdictional High Court orders; the April order's time limits and requested September disposal date are historical directions, not current filing advice. Keep Revenue's characterisation of the amendment separate from what the Supreme Court decided: the amendment's validity and legal effect remain expressly outside this order's merits determination.

Source: [official signed order with record of proceedings / paragraphs 23-28; ROP1-8 / PDF pages 119, 120, 218, 219](#)

DETAILED DISPOSITION AND CONNECTED GROUPS

Groups

1.

Group: Rest of the matters in the record of proceedings

Disposition: Leave granted and appeals disposed of under the signed remand order

Source pdf pages: 218; 219

2.

Group: 28 specifically identified petitions

Case numbers: SLP(C) No.15020/2025; SLP(C) No.29867/2024; SLP(C) No.1522/2025; SLP(C) No.6891/2024; SLP(C) No.11589/2025; SLP(C) No.15354/2025; Diary No.23413/2025; SLP(C) No.891/2025; Diary No.25911/2025; SLP(C) No.9501/2025; Diary No.34288/2025; SLP(C) No.5928/2024; SLP(C) No.11858/2025; Diary No.31816/2025; Diary No.29513/2025; SLP(C) No.8404/2025; SLP(C) No.6076/2025; SLP(C) No.15109/2025; SLP(C) No.20799/2025; SLP(C) No.5500/2025; SLP(C) No.1209/2025; SLP(C) No.2602/2025; SLP(C) No.30676/2025; SLP(C) No.16587/2025; SLP(C) No.15527/2025; Diary No.33437/2025; SLP(C) No.2055/2025; SLP(C) No.8211/2025

Disposition: De-tagged; listed with matters earlier directed to 4 May 2026

Source pdf pages: 218

SOURCE & VERIFICATION

Hon'ble Supreme Court source PDF (official signed order with record of proceedings)

Identified source rendition: 219 PDF pages; SHA-256 7fab4793500c692b2e7a76e13bc85187906058ea447c94226434f95a77a51e35. Original bytes preserved. Extensive caption pages 1-111; complete signed order text at physical pp 111-121; record of proceedings from p 122, with operative grouping at pp 218-219. Signed order and same-date record are one combined procedural source, not 219 judgments.

Open cited source rendition

Signed date is 10 April 2026 on p 121; the source carries a later digital-signature timestamp. Use the signed order date, not upload/signature time, as decision date.

All 31 paragraphs of the signed reasoning/order and both final record-of-proceedings grouping pages were read. The extensive caption and appearance lists were not represented as full merits text.

The 28-petition de-tagged group is preserved exactly and is not assigned the common remand result.

No generic claim that all JAO notices were validated or all notices quashed is supported by this order.

No neutral citation printed in the reviewed original

No common assessment-year schedule is provided; the caption lists numerous dockets.

Assigned lead civil appeal and SLP numbers are blank in the signed caption. The source contains extensive connected-docket lists; not every listed matter shares the remand outcome.

STATUTORY SCOPE

Order describes intervening Finance Act 2026 provisions but expressly reserves their legal effect and validity. No broader 2025 Act equivalence is claimed.

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

official signed order with record of proceedings - PDF pages: 219

Extensive caption pages 1-111; complete signed order text at physical pp 111-121; record of proceedings from p 122, with operative grouping at pp 218-219. Signed order and same-date record are one combined procedural source, not 219 judgments.

SHA-256: 7fab4793500c692b2e7a76e13bc85187906058ea447c94226434f95a77a51e35

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