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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 57 of 2023

- Sharda Jain W/o Shikharchand Jain Aged About 56 Years Prop. Jai Bhawani Enterprises, E-430, Samta Colony, Raipur District Raipur Chhattisgarh

--- Petitioner(s)

versus

1. The Principal Commissioner Of Income Tax-1 Raipur Central Revenue Building, Civil Lines, Raipur District Raipur Chhattisgarh
2. The Deputy /assistant Commissioner Of Income Tax Circle-1(1), Central Revenue Building, Civil Lines Raipur District Raipur Chhattisgarh
3. The Income Tax Officer Ward-1(2), Central Revenue, Building, Civil Lines Raipur District Raipur Chhattisgarh)

--- Respondent(s)

WPT No. 152 of 2023

- Satyanarayan Nathulal Through Partner Gautam Agrawal S/o Shri Lalit Kumar Agrawal Aged About 32 Years Gandhi Chowk, Neora, Tahsil Tilda, District Raipur - 493114 (Chhattisgarh)

---Petitioner(s)

Versus

1. Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi.
2. Chief Commissioner Of Income - Tax Aaykar Bhawan, Civil Lines, Raipur (Chhattisgarh)
3. Income - Tax Officer Ward - 1 (2), Aaykar Bhawan, Central Revenue Building, Civil Lines, Raipur
4. National Faceless Assessment Unit Through Pr. Commissioner Of Income - Tax, Nfac, New Delhi.

--- Respondent(s)

WPT No. 121 of 2023

- Riddhi Agro Industries (Through Partner Nabin Kumar Jain S/o Late Shri

Bhiku Ram Jain Aged About 56 Years) R/o. Shop No. 5, Annapurna Complex, Near Telghani Over Bridge, Samta Colony, Raipur Tahsil District Raipur Chhattisgarh.

---Petitioner(s)

Versus

1. Union Of India Secretary, Central Board Of Director Taxes North Block, New Delhi.
2. Chief Commissioner Of Income-Tax, Aaykar Bhawan, Civil Lines, Raipur Chhattisgarh.
3. Pr. Commissioner Of Income-Tax, Aaykar Bhawan, Civil Lines, Raipur Chhattisgarh.
4. Income -Tax Officer, Ward -1(2), Aaykar Bhawan, Central Revenue Building Civil Lines, Raipur
5. National Faceless Assessment Unit, Through Pr. Commissioner Of Income -Tax, Nfac, New Delhi.

--- Respondent(s)

WPT No. 123 of 2023

- Vinod Kumar Agrawal S/o Shri Om Prakash Agrawal, Aged About 48 Years Prop. M/s M.L Agrotech, R/o. Opp. Brijmohan House Main Road, Ram Sagar Para, Jawahar Nagar Ward, Raipur -492001, Tahsil And District Raipur Chhattisgarh.

---Petitioner(s)

Versus

1. Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi.
2. Chief Commissioner Of Income - Taxes, Aaykar Bhawan, Civil Lines, Raipur Chhattisgarh.
3. Pr. Commissioner Of Income-Tax, Aaykar Bhawan, Civil Lines Raipur Chhattisgarh.
4. Income-Tax Officer, Ward - 1(1), Aaykar Bhawan, Central Revenue Building, Civil Lines, Raipur Chhattisgarh.
5. National Faceless Assessment Unit, Through Pr. Commissioner Of Income-Tax, Nfac New Delhi.

--- Respondent(s)

WPT No. 118 of 2023

- M/s Balajee Structural (India) Private Limited A Company Act, 2013, Through Its Director Shri Vishnu Kumar Agrawal, S/o Late Shri Bhagwan Das Agrawal, Aged About 50 Years, Registered Office At Telibandha, Hirapur Industrial Area, Raipur Chhattisgarh

---Petitioner(s)

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, (Department Of Revenue) No. 137, North Block, New Delhi 110001
2. Chief Commissioner Of Incom Tax Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur District Raipur Chhattisgarh
3. Assistant Commissioner Of Incom Tax Circle-1(1), Raipur Having His Office At New C.R. Building, Civil Lines, Raipur District Raipur Chhattisgarh
4. Central Board Of Direct Taxes Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi 110001

--- Respondent(s)**WPT No. 111 of 2023**

- M/s Suraj Pulses A Partnership Firm Registered Under Partnership Act, 1932, Through Its Partner Shri Atul Goyal, Aged About 62 Years, S/o Late Niranjana Lal Goyal Having Registered Office At 21/ 367, Suraj Pulses, Telghani Naka, Ganjpara, Raipur, 492001, Chhattisgarh

---Petitioner(s)**Versus**

1. Union Of India Through Its Secretary, Ministry Of Finance, (Department Of Revenue) No. 137, North Block, New Delhi- 110001
2. Principal Chief Commissioner Of Income Tax Aayakar Bhawan, 48 Arera Hills, Hoshangabad Road, Bhopal- 462001
3. Chief Commissioner Of Income Tax, Raipur Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh
4. Assistant Commissioner Of Income Tax, Circle 1(1), Raipur Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh
5. Central Board Of Direct Taxes Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi- 110001

--- Respondent(s)**WPT No. 110 of 2023**

- Arvind Surana S/o Late Shri Tara Chand Surana Aged About 48 Years R/o Infront Of Oswal Bhawan, Mahalaxmi Ward No. 4, Geedam Pin-494441, District : Dantewada, Chhattisgarh

---Petitioner(s)**Versus**

1. Union Of India Through Secretary, Central Board Of Direct Taxes, North Block New Delhi, District : New Delhi, Delhi
2. Chief Commissioner Of Incom- Tax Aaykar Bhawan Civil Lines, Raipur, District : Raipur, Chhattisgarh
3. Principal Commissioner Of Income- Tax Aakar Bhawan Civil Lines Raipur,

District : Raipur, Chhattisgarh

4. Income-Tax Officer Ward Jagdalpur Aaykar Bhawan, Near Jhankar Talkies Jagdalpur, District : Bastar(Jagdalpur), Chhattisgarh
5. The National Faceless Assessment Centre Through The Principal Commissioner Of Income- Tax, National Faceless Assessment Centre Jhandewalan New Delhi, District : New Delhi, Delhi

--- Respondent(s)

WPT No. 106 of 2023

- M/s Rajiv Kumar And Brothers A Partnership Firm Registered Under Partnership Act, 1932, Through Its Partner Shri Rajiv Goyal Aged About 64 Years, S/o Late Ramkishan Goyal, Having Registered Office At Telghani Naka Chowk, Ramsagar Para, Raipur 492001, District : Raipur, Chhattisgarh

---Petitioner(s)

Versus

1. Union Of India Through Its Secretary Ministry Of Finance, (Department Of Revenue), No. 137, North Block, New Delhi-110001, District : New Delhi, Delhi
2. Principal Chief Commissioner Of Income Tax Aayakar Bhawan 48 Arera Hills, Hoshangabad Road Bhopal-462001, District : Bhopal, Madhya Pradesh
3. Chief Commissioner Of Income Tax Raipur Having His Office At New C. R. Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh
4. Income Tax Officer Ward 1 (1), Raipur Having His Office At New C. R. Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh
5. Central Board Of Direct Taxes Department Of Revenue Ministry Of Finance, Government Of India, North Block, New Delhi-110001, District : New Delhi, Delhi

--- Respondent(s)

WPT No. 72 of 2023

- Mm Wonder Park Private Limited. (A Company Registered Under The Companies Act Having Its Registered Office At Village-Bakhtara, Godhi Road Tehsil- Arang, District - Raipur - 492101, Chhattisgarh) Through Its Director Shri Mayur Thourani Aged About 32 Year's, Son Of Inder Lal Thourani Resident Of Mm Niwas, 6 Bunglow, Godriwala City, Baba Gelaram, Nagar, Opposite Godriwala Dham, Deopuri, Raipur, Chhattisgarh, 492015.

---Petitioner(s)

Versus

1. Union Of India Through Secretary Ministry Of Fiance, Department Of Revenue, North Block, New Delhi - 110001, India.

2. Assistant Commissioner Of Income Tax, Circle 1(1), Raipur, Office Of Assistant Commissioner Of Incomes Tax, Circle 1(1), Raipur, Central Revenue Building Civil Lines, Raipur, Chhattisgarh - 492001, India.
3. Chief Commissioner Of Income Tax, Raipur, Office Of Chief Commissioner Of Income Tax, Raipur, Central Revenue Building Civil Lines, Raipur, Chhattisgarh - 492001, India.
4. The National Faceless Assessment Centre (Nafac), Income Tax Department, Ministry Of Finance, Inside Jawaharlal Nehru Stadium, New Delhi.
5. Principal Commissioner Of Income -Tax, Raipur, Office Of The Principal Commissioner Of Income-Tax, Raipur - 1, Central Revenue Building Civil Lines, Raipur, Chhattisgarh 492001, India.
6. Assistant Commissioner Of Income Tax, Central Circle 1, Raipur, Office Of The Principal Commissioner Of Income-Tax, Raipur - 1, Central Revenue Building Civil Lines, Raipur, Chhattisgarh 492001, India.

--- Respondent(s)

WPT No. 62 of 2023

- Anil Kumar Agrawal S/o Shri Kishan Lal Agrawal Aged About 53 Years R/o Gandhi Chowk, Ward No. 12, Neora, Tilda, Raipur (C.G.)

---Petitioner(s)

Versus

1. Income Tax Officer Ward 1(2), Office Of Chief Commissioner Of Income Tax, Central Revenue Building, Civil Lines, Raipur, District Raipur (C.G.)
2. Principal Commissioner Of Income Tax Office Of Chief Commissioner Of Income Tax, Central Revenue Building, Civil Lines, Raipur, District Raipur (C.G.)

--- Respondent(s)

WPT No. 24 of 2024

- Shree Shivam Attires Pvt. Ltd. Through Director Satish Mantri S/o Shri Chandmal Mantri, Aged About 56 Years, F-502, Kool Homes, Daldal Seoni Road, Mowa, Raipur, Tehsil And District-Raipur- 492004 (C.G.) Office Address- Shree Shivam Shopping Mall, Station Road, Santrabadi, Tehsil And District Durg (C.G.) 491001.

---Petitioner(s)

Versus

1. Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi.
2. Principal Commissioner Of Income-Tax, Raipur-1, Aaykar Bhawan, Civil Lines, Raipur (C.G.) Pin 492001
3. Joint Commissioner Of Income-Tax, Range-1, Aaykar Bhawan, New Civic Centre, Bhilai, District Durg (C.G.) 490001
4. Asstt. Commissioner Of Income-Tax, Circle-1(1), 32/32 Bungalows, Bhilai,

District Durg (C.G.) 490001

5. Assessment Unit, National Faceless Assessment Centre, Through- Pr. Commissioner Of Income-Tax, North Block, New Delhi.

--- Respondent(s)

WPT No. 157 of 2023

- M/s Harshaa Rice Mills Private Limited A Company Incorporated Under Companies Act, 2013, Through Its Director Shri Krishna Kumar Kejriwal, S/o Shree Lal Kejriwal, Aged About 66 Years, Registered Office At D-22, Sector-5, Devendra Nagar, Raipur, Chhattisgarh.

---Petitioner(s)

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, (Department Of Revenue), No. 137, North Block, New Delhi – 110001
2. Chief Commissioner Of Income Tax Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh.
3. Assistant Commissioner Of Income Tax Circle-1(1). Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh.
4. Central Board Of Direct Taxes Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New - Delhi - 110001.

--- Respondent(s)

WPT No. 147 of 2023

- Orissa Bengal Carrier Limited Through Director Ravi Agrawal S/o Late Shri Ratan Kumar Agrawal Aged About 36 Years, Jeevan Bima Marg Pandri Raipur Tehsil And District Raipur 492004, Chhattisgarh

---Petitioner(s)

Versus

1. Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi, District : New Delhi, Delhi
2. Chief Commissioner Of Income-Tax Aaykar Bhawan, Civil Lines, Raipur, Chhattisgarh
3. Assistant Commissioner Of Income- Tax Circle-1 (1) Aaykar Bhawan, Central Revenue Building, Civil Lines Raipur, District : Raipur, Chhattisgarh
4. National Faceless Assessment Unit Through Pr. Commissioner Of Income-Tax N F A C, New Delhi, District : New Delhi, Delhi

--- Respondent(s)

WPT No. 117 of 2023

- M/s Balajee Loha Private Limited, A Company, Incorporated Under Companies Act, 2013, Through Its Director Shri Ankit Jindal, S/o Mamam Ram Agrawal, Aged About 32 Years, Registered Office At 206, Bajrang Nagar, Near Agrasen Chowk, Raipur Chhattisgarh.

---Petitioner(s)

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, (Department Of Revenue), No. 137, North Block, New Delhi- 110001.
2. Chief Commissioner Of Income Tax, Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh.
3. Assistant Commissioner Of Income Tax, Circle-1(1), Raipur Having His Office At New C.R. Building Civil Lines, Raipur, Chhattisgarh.
4. Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi- 110001

--- Respondent(s)

For Respective Petitioners	:	Mr. S. Rajeshwar Rao, Mr. Vijay Shankar Mishra, Mr. Hari Agrawal, with Ms. Khushi Agrawal, Mr. Siddharth Shukla, Mr. Moolchand Jain, Mr. Apurv Goyal, Mr. Nikhilesh Begani, Mr. Neelabh Dubey with Mr. Jitendra Sahu, Advocates
For Respective Respondents	:	Mr. Amit Chaudhri, Mr. Ajay Kumrani, Mr. Topilal Bareth, Ms. Annapurna Tiwari, Advocates

Hon'ble Shri Justice Rakesh Mohan Pandey

Order on Board

12.02.2026

1. This Bunch of writ petitions deals with similar issues and points of law and are, accordingly, dealt by this Court jointly.
2. With regard to notices issued for assessment year 2015-16, in the matter of **Union of India vs. Rajeev Bansal** reported in **(2024) 167 taxmann.com 70 (SC)** considered before the Honb'le Supreme Court in para 19(f) as under :-

“**19 f.** The Revenue concedes that for the assessment year 2015-16, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA.”

3. Further in the matter of **Deepak Steel and Power Limited vs. Central**

Board of Direct Taxes & Ors. reported in **305 Taxman 169 (SC)**, the Hon'ble Supreme Court while dealing with the order passed under Section 148(A)(d) of the Income Tax Act, 1961 (for short "Act, 1961") and notices issued under Section 148 of the Act, 1961 in para 5 held as under :-

"5. As the revenue made a concession in the aforesaid decision that is for the assessment year 2015-16, all notices issued on or after 1st April, 2021 will have to be dropped as they would not fall for completion during the period prescribed under the taxation and other laws (Relaxation and Amendment of certain Provisions Act, 2020). Nothing further is required to be adjudicated in this matter as the notices so far as the present litigation is concerned is dated 25.06.2021."

4. Taking into consideration the reassessment proceedings made by the revenue and observation made by the Hon'ble Supreme Court in the matter of **Deepak Steel (supra)** the orders issued under Section 148 (A)(d) Act, 1961 and notices issued under Section 148 of Act, 1961 are hereby **quashed**.
5. With the above observations and directions, all the writ petitions are **disposed of**.

Sd/-
(Rakesh Mohan Pandey)
 Judge