2026:CGHC:7831

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 23 of 2023

- Shyam Lal Somani S/o Late Shri Lalchand Somani Aged About 60 Years C/o - Chandan Trading Co., Palace Road, Jagdalpur, Chhattisgarh, Resident Of B.M.S. House, Moti Talab Para, Jagdalpur, Chhattisgarh

SIDDHANT TAMRAKAR
Digitally signed by SIDDHANT TAMRAKAR
Date: 2026.02.12 14:17:12 +0530

--- Petitioner(s)

versus

1. The Principal Commissioner Of Income Tax-1 Raipur, Central Revenue Building, Civil Lines, District : Raipur, Chhattisgarh
2. The Assistant Commissioner Of Income Tax Circle - 1 (1), Central Revenue Building, Civil Lines, District : Raipur, Chhattisgarh

--- Respondent(s)

WPT No. 100 of 2023

- Gurpreet Singh Chandhok S/o. Shri Pritpal Singh Chandhok, Aged About 47 Years R/o. Dr. Rajendra Prasad Ward, 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 Commissioner Of Income Tax, Raipur-1, Having His Office At New C.R. Building Civil Lines Raipur Chhattisgarh
3. Income Tax Officer, Ward No. 1(2), 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. 151 of 2023

- M/s Shri Vishwabharti Food Products, (A Partnership Firm) Office At C-5, Hotel Sudha Regency, Civil Station Road Raipur Chhattisgarh. Through Its Partner Namely Yogesh Agrawal, S/o Shri Ramji Lal Agrawal Presently

Aged Around 56 Years, R/o House No. 9, Shri Ramji Vatika, Maulshree Vihar, V I P Road, Vishal Nagar Raipur, 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 Area 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. Commissioner Of Income Tax (Appeals) I, Raipur Having His Office At New C. R. Building, Civil Lines Raipur, District : Raipur, Chhattisgarh
5. Assistant Commissioner Of Income Tax Circle 1 (2), Raipur New C. R. Building, Civil Lines Raipur, District : Raipur, Chhattisgarh
6. Income Tax Officer Ward 1 (2), Raipur, District : Raipur, Chhattisgarh
7. 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. 150 of 2023

- M/s Shri Vishwabharti Foof Products, (A Partnership Firm) Office At C-5, Hotel Sudha Regency, Civil Station Road, Raipur Chhattisgarh. Through Its Partner Namely, Yogesh Agrawal, Son Of Shri Ramji Lal Agrawal, Presently Aged Around 56 Years, Resident Of House No. 9, Shri Ramji Vatika, Maulshree Vihar, Vip Road, Vishal Nagar, Raipur Chhattisgarh

---Petitioner(s)

Versus

1. Union Of India Through Its Secretary, Ministry Of Fiance, (Department Of Revenue) No. 137, North Block, New Delhi – 11001
2. Principal Chief Commissioner Of Income Tax, Aayakar Bhawan, 48 Area 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. Commissioner Of Income Tax (Appeals)- I, Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh
5. Assistant Commisioner Of Income Tax, Circle 1(2), Raipur, New C.R. Building, Civil Lines, Raipur, Chhattisgarh
6. Income Tax Officer, Ward 1(2), Raipur Chhattisgarh. New C.R. Building, Civil Lines, Raipur, Chhattisgarh
7. Central Board Of Direct Taxes, Department Of Revenue, Ministry Of

Fiance, Government Of India, North Block, New-Delhi - 110001

--- **Respondent(s)**

WPT No. 139 of 2023

- Singhania Sortex Private Limited (Through Director Lalit Singhania S/o. Shri Ravi Singhania, Aged About 30 Years.) R/o. Opp Deshbandhu Press, Agrasen Chowk, Ramsagar Para, Raipur, Tehsil 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-Tax, Aaykar Bhawan, Civil Lines, Raipur Chhattisgarh
3. Assistant Commissioner Of Income-Tax, Circle-1)1), Aykar Bhawan, Central Revenue Building Civil Lines, Raipur Chhattisgarh
4. National Faceless Assessment Unit, Through Pr. Commissioner Of Income-Tax, Nfac, New Delhi.

--- **Respondent(s)**

WPT No. 146 of 2023

- M/s Giriraj Infotech Private Limited A Company Incorporated Under Companies Act, 2013, Through Its Director Shri Amit Jindal, S/o Maman Ram Agrawal, Aged About 40 Years, Registered Office At C/o Balajee Commercial Company, Bajrang Nagar, Agrasen Chowk, Near Manglam Hotel, 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-1, Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh.
3. Income Tax Officer Ward 1(2), 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. 129 of 2023

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

Address)

---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-1, Having His Office At New C.R. Building, Civil Line, Raipur District Raipur Chhattisgarh
3. Assistant Commissioner Of Income 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. 131 of 2023

- M/s Shree Hanuman Loha Private Limited, A Company Incorporated Under Companies Act, 2013, Through Its Director Shri Amit Jindal S/o Maman Ram Agrawal, Aged About 40 Years, Registered Office At 251 / 252, Near Agrasen Chowk, Bajrang Nagar Raipur, 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.
2. Chief Commissioner Of Income Tax, Raipur Having His Office At New, C.R. Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh
3. Assistant Commissioner Of Income 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. 137 of 2023

- C L R K Extractions And Exports Private Limited Through Director Gopal Singhal Aged About 46 Years, S/o Late Shri Ram Kumar Singhal R/o 5, Dhilon Complex, Jawahar Nagar, Raipur Tehsil And District- Raipur, 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. Pr. Commissioner Of Income- Tax Aaykar Bhawan, Civil Lines, Raipur, District : Raipur, Chhattisgarh

4. Assistant Commissioner Of Income- Tax Officer Circle- 1 (1), Aaykar Bhawan Civil Lines Raipur, District : Raipur, Chhattisgarh

--- **Respondent(s)**

WPT No. 145 of 2023

- M/s Giriraj Infotech Private Limited A Company Incorporated Under Companies Act, 2013, Through Its Director Shri Amit Jindal, S/o Maman Ram Agrawal, Aged About 40 Years, Registered Office At C/o Balajee Commercial Company, Bajrang Nagar, Agrasen Chowk, Near Manglam Hotel, 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-1, Having His Office At New C.R. Building, Civil Lines, Raipur, Chhattisgarh.

3. Income Tax Officer Ward 1(2) 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. 120 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 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(1), 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. 107 of 2023

- Vishal Keshrimal Agrawal (Huf) Through Its Karta Vishal Keshrimal Agarwal, S/o Shri Keshrimal Agrawal Aged About 50 Years, Resident Of Sinodha Road, Neora, Tilda, Raipur, Chhattisgarh

---**Petitioner(s)**

Versus

1. Assistant Commissioner Of Income-Tax Circle - 1(1), Aayakar Bhawan, Central Revenue Building, Civil Lines, Raipur, Chhattisgarh
2. Principal Commissioner Of Income Tax Office Of Chief Commissioner Of Income Tax, Central Revenue Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh

--- **Respondent(s)**

WPT No. 125 of 2023

- M/s Mahendra Strips Private Limited, A Company Incorporate Under Companies Act, 2013, Through Its Director Shri Pratik Kumar Raja, S/o Jayanti Lal Raja, Aged About 35 Years, Registered Office At 2nd Floor, A Block, Maruti Business Park, Ge Road, Raipur, 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 -1, 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 Borad Of Direct Taxes, Department Of Revenue, Ministry Of Finance, Government Of India, North Block New Delhi -110001.

--- **Respondent(s)**

WPT No. 105 of 2023

- Goenka Rockwool India Pvt Ltd Through Director Mr. Vikas Goenka S/o Om Prakash Goenka, Age - 47 Years, R/o Near Kamal Daal Mill, Gudhiyari, Raipur, District : Raipur, Chhattisgarh

---**Petitioner(s)**

Versus

- Assistant Commissioner Of Income Tax Circle 1 (1) Central Revenue Building, Civil Lines, Raipur - 492001, Chhattisgarh.

--- **Respondent(s)**

WPT No. 149 of 2023

- Bantu Kumar Agarwal S/o Shri Subhash Chandra Agrawal Aged About 40 Years R/o C-43 Devendra Nagar, Sector - 2, Tehsil And District Raipur - 492001 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. Asstt. Commissioner Of Income Tax, Circle 1 (1), Central Revenue Building, Civil Lines, Raipur.
4. National Faceless Assessment Unit, Through Pr. Commissioner Of Income -Tax, Nfac, New Delhi.

--- **Respondent(s)**

WPT No. 148 of 2023

- Singhania Sortex Private Limited Through Director Lalit Singhania S/o Shri Ravi Singhania, Aged About 30 Years, R/o Opp Deshbandhu Press, Agrasen Chowk, Ramsagar Para, Raipur, Tehsil And District Raipur Chhattisgarh.

---**Petitioner(s)**

Versus

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

--- **Respondent(s)**

WPT No. 158 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 -1, 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 Departmet Of Revenue, Ministry Of Finance, Government Of Indial, North Block, New - Delhi - 110001

--- **Respondent(s)**

WPT No. 159 of 2023

- Radhey Govind Steel And Alloys Private Limited Through Director Shri Nikhil Agrawal S/o Shri D. C. Agrawal, Aged About 46 Years, Ward- 19, Subhash Chauk, Raigarh Tehsil And District- Raigarh 496001, Chhattisgarh

---**Petitioner(s)**

Versus

1. Union Of India Through Secretary, Central Board Of Direct Taxes, North Block New Delhi, District : New Delhi, Delhi
2. Director General Of Income- Tax (Inv), Aaykar Bhawan Bhopal, District : Bhopal, Madhya Pradesh
3. Assistant Commissioner Of Income- Tax Central Circle-2, Aaykar Bhawan, Central Revenue Building Civil Lines Raipur, District : Raipur, Chhattisgarh

--- **Respondent(s)**

WPT No. 135 of 2023

- Shri Dadu Dayal Metals Private Limited Through Director Rajesh Agrawal S/o Shri Brijmohan Agrawal Aged About 54 Years, R/o Old Sadar Bazar, Raigarh, Tahsil And, District : Raigarh, Chhattisgarh

---**Petitioner(s)**

Versus

1. Union Of India Central Board Of Direct Taxes, North Block, District : New Delhi, Delhi
2. Chief Commissioner Of Income-Tax Aaykar Bhawan, Civil Line, District : Raipur, Chhattisgarh
3. Pr. Commissioner Of Income Tax Aaykar Bhawan, Civil Lines, District : Raipur, Chhattisgarh
4. Income-Tax Officer Ward-1, Aaykar Bhawan, Chakradharnagar, District : Raigarh, Chhattisgarh
5. National Faceless Assessment Unit, Through Pr. Commissioner Of Income-Tax, Nfac, District : New Delhi, Delhi

--- **Respondent(s)**

WPT No. 143 of 2023

- M/s Agr Developers A Partnership Sip Constituted Under Indian Partnership Act, 1932, Through Its Partner Shri Priyank Singhania, S/o Ashok Singhania, Aged About 39 Years, Registered Office At Narmada Para, Station Road, 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. Income Tax Officer Ward 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. 23 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, Tahsil 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. 128 of 2023

- M/s Shree Hanuman Loha Private Limited, A Company Incorporated Under Companies Act, 2013 Through Its Director Shri Amit Jindal S/o Maman Ram Agrawal, Aged About 40 Years, Registered Office At 251/252, Near Agrasen Chowk, Bajrang Nagar Raipur, 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. Chief Commissioner Of Income Tax Raipur Having His Office At New C. R. Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh
3. Income Tax Officer Ward 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, District : New Delhi, Delhi

--- Respondent(s)

For Respective Petitioners	:	Mr. S. Rajeshwar Rao, Mr. Vijay Shankar Mishra, Mr. Hari Agrawal, with Ms. Khushi Agrawal, Siddharth Shukla, Mr. Moolchand Jain, Mr. Apurv Goyal, Mr. Nikhilesh Begani, Mr. Neelabh Dubey with 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. It is to be noted that the petitioners have come before this Court primarily against the order passed under Section 148(A)(d) of the Income Tax Act, 1961, wherein their objections to the initiation of reassessment proceedings under Section 148 have been rejected. It is also to be noted that the Supreme Court in ***Union of India vs. Rajeev Bansal*** reported in ***(2024) 167 taxmann.com 70 (SC)*** and ***Union of India vs. Ashish Agarwal*** reported in ***(2022) 138 taxmann.com 64***, has finally decided the issue with regard to the validity of notices issued under Section 148 of the Income

Tax, 1961 from 1st April, 2021 till 30th June, 2021.

3. In light of the above, we are of the view that the orders passed under Section 148(A)(d) of the Income Tax, 1961, in all the above matters and any other consequential proceedings, are required to be quashed and set aside with a direction upon the Assessing Officer to allow the petitioners to once again file objections, and thereafter, dispose of the objections in terms of the law laid down by the Supreme Court in ***Ashish Agarwal*** (supra) and **Rajeev Bansal** (supra). The petitioners shall be at liberty to raise new objections, including jurisdictional ones and rely upon other judgments of the Apex Court as applicable. These objections should be filed by the petitioners within a period of 90 days. The authority shall thereafter grant an opportunity of hearing to the petitioners and pass orders in accordance with law.

4. We make it clear that the assessee shall also be at liberty to pursue all the rights and remedies in accordance with law, except the issues that have been concluded in the judgments of ***Ashish Agarwal*** (supra) and ***Rajeev Bansal*** (supra).

5. With regard to the orders passed under Section 148(A)(d) of the Income Tax Act, 1961 that may have been passed beyond time as observed by the Supreme Court in paragraphs 112, 113 and 114 of Rajeev Bansal (supra), we make it clear that the observations made therein shall apply.

6. With the above observations and directions, all the writ petitions are **disposed of.**

Sd/-
(Rakesh Mohan Pandey)
Judge

$iddhant