2026:CGHC:19172

2026:CGHC:19176

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 67 of 2023

*** -** M/s Sharda Shree Agriculture A Partnership Firm Duly Registered Under The Partnership Act, 1932 Having Its Office At Vidhya Vasini Kutir, Tatya Para Chowk, Raipur - 492001 (Chhattisgarh) Through Its Authorized Signatory And One Of The Partners Shilpa Singhania, W/o Shri Giriraj Singhania, Aged About 49 Years, Resident Of Vindhya Vasini Kutir, Tatyapara, Raipur -492001 (Chhattisgarh)

--- Petitioner

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

--- Respondents

And

WPT No. 71 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, Chhattisgarh.

---Petitioner

Versus

1 - Income Tax Officer, Ward 1 (2), Office Of Chief Commissioner Of Income Tax, Central Revenue Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh

2 - Principal Commissioner Of Income Tax, Office Of Chief Commissioner Of Income Tax, Central Revenue Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh

--- Respondents

And

WPT No. 103 of 2023

*** -** Shri Bajrang Power And Ispat Limited, A Company Registered Under Companies Act, 2013, Through Its Director Shri Rajendra Goel, Aged About 66 Years, S/o Shri Hari Ram Goel, Having Registered Office At Village Borjhara, Urla Guma Road, Raipur, 492001 Chhattisgarh.

---Petitioner

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 - Commissioner Of Income, Tax, (Appeals)- I, Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur Chhattisgarh.

5 - Assistant Commissioner Of Income Tax, Circle 1(1), Raipur, Having His Office At New C.R. Building, Civil Lines, Raipur Chhattisgarh.

6 - Central Board Of Direct Taxes, Department Of Revenue, Ministry Of Finance, Government Of India, North Block, New Delhi-110001

--- Respondents

And

WPT No. 124 of 2023

*** -** M/s ADPL Estates Private Limited, A Company Incorporated Under Companies Act, 2013 Through Its Director Shri Mukesh Singhania S/o Naresh Singhania, Aged About 45 Years, Registered Office At Village Semariya, Amaseoni, Raipur, Chhattisgarh.

---Petitioner

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, Department Of Revenue, Ministry Of Finance, Government Of India, North Block New Delhi-110001

--- Respondents

For Petitioners	:	Mr. Neelabh Dubey, Advocate in WPT No. 67/2023 and WPT No. 71/2023
For Petitioners	:	Mr. Soumitra Kesharwani, Advocate holding the brief of Mr. Apurv Goyal, Advocate in WPT No. 102/2023 and WPT No. 124/2023
For Respective Respondents	:	Mr. Abhishek Banjare, Central Government Counsel and Mr. Ajay Kumrani, Advocate

Hon'ble Shri Justice Rakesh Mohan Pandey
Order on Board

25/04/2026

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

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