2026:CGHC:19176

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 82 of 2023

*** -** M/s Sudha Rice Processing Pvt. Ltd. A Company Duly Incorporated Under The Companies Act, 1956 Having Its Registered Office At Danitola, Near Nahar Naka, Dhamtari Chhattisgarh Through Its Authorized Signatory Suryakant Khandelwal, S/o Shri Satish Kumar Khandelwal, Aged About 49 Years, Resident Of 261, Nahar Naka Chowk, Mahima Sagar Ward, Ward 34, Dhamtari, 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

3 - Union Of India Through Secretary Central Board Of Direct Taxes, North Block, New Delhi.

--- Respondents

And

WPT No. 102 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 Area Hills, Hoshangabad Road, Bhopal – 462001

3 - Chief Commissioner Of Income Tax Raipur, Having His Office At New C.R. Bulding, 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

--- Respondents

And

WPT No. 97 of 2023

*** -** Satish Kumar Agrawal S/o Bajrang Lal Agrawal Aged About 57 Years 3B, Heavy Industrial Area, Hathkhoj, Bhilai, District Durg (C.G.) Pin 490026.

---Petitioner

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 (C.G.)

3 - Principal Commissioner Of Income-Tax Aaykar Bhawan, Civil Lines, Raipur (C.G.)

4 - Income-Tax Officer-2(1) Aaykar Bhawan, Vyapar Vihar, Bilaspur.

5 - The National Faceless Assessment Centre Through The Principal Commissioner Of Income-Tax, National Faceless Assessment Centre, Jhandewalan, New Delhi.

--- Respondents

For Petitioner	:	Mr. Neelabh Dubey, Advocate in WPT No. 82/2023
For Petitioner	:	Mr. Manoj Kumar Sinha, Advocate in WPT No. 97/2023
For Petitioner	:	Mr. Soumitra Kesharwani, Advocate holding the brief of Mr. Apurv Goyal, Advocate in WPT No. 102/2023
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. 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 has 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

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