

M/s East Bourne Hotels Private Limited vs. Union of India & Ors.

CWP No. 20539 of 2025

24.12.2025

Present: Mr. Yogesh Putney, Senior Advocate, with Ms. Pallvi Sharma, Mr. Kuber Vilvas and Mr. Yatin Chadha, Advocates for the petitioner.

Mr. Mukul Sharma, Advocate, vice Mr. Vir Bahadur Verma, Central Government Counsel, for respondent No. 1.

Mr. Neeraj Sharma and Mr. Ishan Kashyap, Advocates, for respondents No. 2 to 4.

CWP No. 20539 of 2025

Notice.

Mr. Mukul Sharma, Advocate under instruction of Mr. Vir Bahadur Verma, Ld. CGC and Mr. Neeraj Sharma and Mr. Ishan Kashyap Advocates, appear, waive and accept service of notice on behalf of the respondent No. 1 and respondents No. 2 to 4, respectively and seek four weeks' time to file reply. Time as prayed is granted.

Rejoinder thereto be filed within four weeks thereafter.

List for consideration on **06.05.2026**.

CMP No. 31870 of 2025

Notice in the aforesaid terms.

It is case of the petitioner that the provisions introduced in the Income Tax Act, conferring jurisdiction on the Faceless Authority, were notified after completing all formalities including placing the same before the

Parliament vide Notification dated 29.03.2022 and these provisions have been given effect from 01.04.2022, whereas notices issued to petitioner and order passed in pursuance thereto by the Faceless Authority pertains to the period prior thereto as evidence from notices i.e. Annexure P-6 dated 10.02.2022, Annexure P-7 dated 11.03.2022, Annexure P-8 dated 23.03.2022 and order dated 30.03.2022 (Annexure P-10) and therefore notices issued and order passed by Faceless Authority are without any jurisdiction as at that time Faceless Authority was not having jurisdiction to do so because there was no provision conferring jurisdiction on the Faceless Authority to issue notice and to pass the impugned order at relevant point of time.

Learned counsel appearing for respondents No. 2 and 3 seeks time to have instructions in this regard. Instruction be incorporated in the reply to the petition/application. However, for the aforesaid facts, a prima facie case is made out in favour of petitioner by establishing on record that notices issued and order passed by the Faceless Authority was without jurisdiction and, therefore, though there is a considerable delay in assailing the impugned order, but being an order without jurisdiction, we are of the considered opinion that a case is made out for interim protection in favour of the petitioner.

Accordingly, further action in furtherance to impugned order dated 30.03.2022 shall be kept in abeyance till next date.

Application be listed for consideration alongwith main petition on next date.

**(Vivek Singh Thakur)
Judge**

24th December, 2025
(Anurag)

**(Jiya Lal Bhardwaj)
Judge**