IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.23186 of 2025

M/s. Bharatiya Fincom Private Limited	....	***Petitioner***

Mr. Jyoti Ranjan Behera, Advocate

-versus-

The Principal Chief Commissioner of Income Tax and others	....	***Opposite Parties***

Mr. Subash Chandra Mohanty,
Senior Standing Counsel for Income Tax Department
Mr. A. Kedia, Junior Standing Counsel

CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

Order No.

ORDER
05.05.2026

03. ***1.*** Our attention is drawn to the order 10th April, 2026 passed by the Apex Court in Diary No.55409 of 2025 disposing of the Special Leave Petition, where the issue was raised as to whether the Jurisdictional Assessing Officer was competent enough to issue a notice under Section 148 of the Income Tax Act, 1961 instead of adopting the prescribed Faceless Mechanism adopted by Competent Faceless Assessing Officer. The spate of litigations were pending across the High Courts of the Country, where divergent views were expressed in this regard. The Apex Court ultimately held that an amendment has been brought by inserting Section 147A to the Income Tax Act, clarifying the position creating an impasse, that has been created on the said issue and on the basis thereof, the Special Leave Petition was disposed of with the categorical finding:

"22. Since the High Courts have primarily quashed the reassessment notices on the ground that the JAOs lacked competence to initiate such proceedings, and the very foundation of that view now stands altered by the amending legislation, the impugned judgments in favor of the assesses are set aside on this limited ground. The matters are accordingly remitted to the respective High Courts for fresh consideration. Ordered accordingly."

2. However, all the assesses, who have approached the High Courts across the Country were permitted to amend the writ petition within the time stipulated therein, so that the challenge to a newly inserted provision can be made.

3. In view of the liberty having granted by the Apex Court, the petitioner is also granted leave to file an application for amendment of the writ petition if he intends to challenge the newly inserted provision, *i.e.*, Section 147A of the Income Tax Act within the time stipulated in the said order. In terms of the liberty granted by the Apex Court, list the said application within forty-eight hours from the date of filing of the same.

4. It is, however, made clear that the Apex Court has already passed an interim order of stay of the further assessment/re-assessment proceedings pursuant to the impugned notices and, therefore, no further interim order need to be recorded in this regard.

(Harish Tandon)
Chief Justice

(M.S. Raman)
Judge

MRS/Laxmikant