HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 3500/2024

Shri Rakesh Chand Choudhary, Aged About 44 Years, Legal Heir Of Late Smt. Meenaxi Choudhary S/o Chanda Lal, Residing At Nitharwalo Ki Dhani Khatipura, Saganer, Kishanpura 302029

----Petitioner

Versus

1. Income Tax Officer, Ito Ward 7(2), Jaipur, Sidhnath Bhawan, Jaipur, Rajas, Jyoti Nagar Scheme, Lal Kothi Scheme, Behind New Vidhansabha, Janpath, Jaipur, Rajasthan, 302015
2. Assessment Unit, National Faceless Assessment Centre, National Faceless Assessment Centre, C-Block, 4Th Floor, S.p.m. Civic Centre, New Delhi- 110001

----Respondents

For Petitioner(s)	:	Mr. Sanjay Jhanwar, Senior Advocate assisted by Mr. Rajat Sharma, Mr. Shubhendra Singh & Mr. Saksham Pandey
For Respondent(s)	:	Mr. Sandeep Pathak with Ms. Jaya P. Pathak & Mr. Palash Gupta

---

HON'BLE THE CHIEF JUSTICE MR. K.R. SHRIRAM

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

01/09/2025

1. Mr. Pathak, who appears on advance copy, agrees with Mr. Jhanwar that one of the grounds raised certainly is covered by a judgment of this Court.

2. Ground referred to is that the notice dated 31st March 2019 under Section 148 of the Income Tax Act, 1961 has been issued by a Jurisdictional Assessing Officer (JAO) and not Faceless Assessing Offider (FAO) and this Court in the case of **Shree Cement Limited Vs. Assistant Commissioner of Income-Tax & Others**[1] following **Sharda Devi Chhajer Vs. The Income Tax Officer & Another**[2] and **Hexaware Technologies Ltd. Vs.**

1 DB Civil Writ Petition No.10540/2024, dated 05.08.2025 at Jaipur Bench (unreported)
2 2025 SCCOnLine Raj 3386

Assistant Commissioner of Income-tax, Circle 15(1)(2)[3], has held that such a notice will be bad and not valid.

3. At the same time, Mr. Pathak states that in **Hexaware Technologies Ltd.** (*supra*), Revenue has preferred a Special Leave Petition and notice has been issued. Counsel states that in view of the law as it stands today, Court may grant the prayer of petitioner but in case the Apex Court interferes with judgment in **Hexaware Technologies Ltd.** (*supra*), **Sharda Devi Chhajer** (*supra*) or **Shree Cement Limited** (*supra*), then Revenue should be given liberty to revive the notice issued under Section 148 of the Act.

4. Mr. Jhanwar states that in view of the above, for the present, petitioner will reserve his right to raise other grounds at an appropriate stage.

5. Therefore, keeping open all rights and contentions of parties, we quash and set aside notice dated 31st March 2019 issued under Section 148 of the Act with liberty as prayed.

6. Petition disposed.

7. Consequently, all pending applications, if any, also stand disposed.

8. In case, if any, re-assessment order is passed, the same will also stand quashed and set aside.

<u>03/09/2025</u>

1. Today, Mr. Shubhendra Singh, counsel for respondents mentions and states that the above mentioned writ petition, which is not on board today, was listed at serial No.171 in the daily cause list dated 01st September 2025 and came to be disposed

---

3 [2024] 162 taxmann.com 225 (Bombay)

along with the bunch matters. Counsel states that the matter was wrongly tagged and should, therefore, be restored to file.

2. Ordered accordingly.

3. Petition restored to file.

(MANEESH SHARMA),J (K.R. SHRIRAM),CJ

N.GANDHI/RAJAT/171