

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 17074/2025

M/s 3Gr Agro Llp, Having Its Office At Plot No. 233- A, Vista, Residency, Gali No. 3 Parwati Marg, Jawahar Nagar, Jaipur, Rajasthan, India- 302004 Through Authorized Representative Mr. Bikash Kumar Agarwal S/o Satya Narayan Agarwal, Aged About 41 Years R/o Gali No. 3 Parwati Marg, Jawahar Nagar, Jaipur, Rajasthan, India - 302004.

-----Petitioner

Versus

Ito Ward, 6(2), New Central Revenue Building, Bhagwan Dass Road, Jaipur, Rajasthan- 302005.

-----Respondent

For Petitioner(s)	:	Mr. Rajat Sharma
For Respondent(s)	:	Mr. Sandeep Pathak, Sr. Standing Counsel along with Ms. Jaya P. Pathak

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

14/11/2025

1. Issue notice to the respondent.
2. Mr. Sandeep Pathak, learned counsel, accepts notice on behalf of respondent.
3. Both the learned counsel clearly states that the issue raised in the present writ petition stands finally adjudicated by a Co-ordinate Bench of this Court in **D.B. Civil Writ Petition No.11787/2024** (*Sharda Devi Chhajjer & Anr. Vs The Income Tax Officer & Anr.*) and other connected writ petitions decided on 19.03.2025 wherein the Co-ordinate Bench has held as under:

"18. This Court further observes that any jurisdictional error in the notices has to be cured and thus, the notices which have been issued for assessment and reassessment and which are the impugned notices under Section 148 of the Act of 1961, do not withstand the broader scheme of law, which requires automated allocation based on algorithm and random assignment of the assessing officer. Part 2(i)(a) of the Scheme clear demarcates as to how the assessment and reassessment has to take place.

19. This Court is conscious of the fact that any reform or change for betterment is always resisted by the persons in control, particularly those who do not visualize the pragmatic and progressive paths which require vision and wisdom. The legislature in its own vision and wisdom, for enhancing the efficiency of the taxation system by making it more transparent and impartial, decided to have infused technology in the shape of an algorithm for randomised allocations of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources. The common tendency to cling to control and old methods has to be dealt with firmly and ways & means including loopholes to fall back upon the old regime of control is an imminent danger which has to be thwarted off. The legislative intention, legislative vision and legislative wisdom has to be given full meaning in terms of technology and progressiveness, and thus, once an effective and strong step has been taken towards faceless regime, then maintaining the strings of local control to the prejudice of a common man would not only undermine the legislative wisdom but the gains in terms of such a progressive and pragmatic step would stand to reduce. Once the gear of progress has been applied in a democratic set up, the same has to be strongly supported and sustained. The CBDT Circular read with Section 151A of the Act of 1961 has to be given full meaning and any ways & means to defeat the technology or to manually try to control the same would go against the legislative purpose.

20. Thus, this Court holds that the mandate of Section 151A of the Act of 1961 has to be strictly followed as there cannot be a way out of doing the same. This Court also holds that the JAO shall not have the jurisdiction to issue notices under Section 148 of the Act of 1961, as it would not only render Section 151A weak, but may also lead to its diminishing activation. For the purpose of assessment and reassessment under Sections 147, 148 & 148A and in light of the sanction under Section 151A, adherence has to be made to algorithm based random assessing system, and therefore, the impugned notices deserve to be quashed.

21. Consequently, the present writ petitions are allowed. Accordingly, the impugned Notices are quashed and set aside, as far as the jurisdiction of JAOs for the purpose of Sections 148 & 148A of the Act of 1961 to issue the same is concerned. The question raised herein stands answered in the terms indicated above, with liberty to the respondents to issue fresh notices in compliance of the CBDT Notification dated 29.03.2022, by keeping the FAO as assessing officer.

21.1 However, the time spent during the pendency of the present litigation in the Court, shall be excluded for the purpose of computing limitation for issuance of fresh notices, in case, need arises.

21.2 All pending applications stand disposed of."

4. One of us (Mr. Sanjeev Prakash Sharma, J.), while sitting at Punjab and Haryana High Court passed an order in **CWP No.21509/2023 titled as Jasjit Singh vs. Union of India & Ors.**, decided on 29.07.2024 wherein, it was held as under:-

"16. We are in agreement with the view taken by the Coordinate Bench and hold that such circular or instructions by the Board could not have been issued to override statutory provisions or to make them otiose or obsolete. Legislative enactments having financial implications are required to be followed strictly and mandatorily. By exercising the powers contained in Sections 119 and 120 of the Act, 1961 as well as Section 144B (7 & 8), the authorities cannot be allowed to usurp the legal provisions to their own satisfaction

and convenience causing hardship to the assesseees. It also leaves confusion in the minds of the taxpayers. In the opinion of this Court, instructions and circulars can be issued only for the purpose of supplementing the statutory provisions and for their implementation.

17. In view of the aforesaid discussion, there is no occasion to distinguish or take a different view as suggested by the learned counsel for the revenue from what has already been held by the Coordinate Bench.

18. Keeping in view the law laid down by the Coordinate Bench(supra) notices issued by the JAO under Section 148 of the Act, 1961 and the proceedings initiated thereafter without conducting the faceless assessment as envisaged under Section 144B of the Act, 1961, have been found to be contrary to the provisions of the Act, 1961 and accordingly notices dated 28.02.2023, 16.03.2023, 20.03.2024 and 30.03.2023 and order dated 30.03.2023, are set aside for want of jurisdiction.

19. The respondents-revenue would be, however at liberty to follow the procedure as laid down under the Act, 1961 and proceed accordingly, if so advised.

20. All the writ petitions are allowed. The interim order passed by the Court shall stand merged with the present order."

5. Keeping in view above, the present writ petition is allowed in the aforesaid terms. The observations and order passed above shall apply *mutatis mutandis* to the present case.

6. The notice dated 23.06.2025 issued by the Jurisdictional Assessing Officer (JAO) and all the consequential orders passed there on the said basis stands quashed and set aside.

7. All pending applications stand disposed of.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ