

2025 (11) TMI 106 - SC Order**Income Tax Officer, Ward 5 Versus Prakash Pandurang Patil**

No.- Miscellaneous Application Diary No. 46419/2025 In D No. 39689/2025

Dated:- October 31, 2025

Validity of reopening of assessment - jurisdiction of the JAO v/s FAO for issuance of notice u/s 148 - HC [2024 (8) TMI 1625 - BOMBAY HIGH COURT] held that order of the same date u/s 148A(d) are issued by the Jurisdictional Assessing Officer ("JAO") and not under the mandatory faceless mechanism as per the provisions of Section 151A of the Act.

SC held [2025 (8) TMI 1700 - SC ORDER] there is a gross delay of 248 days in filing the Special Leave Petition which has not been satisfactorily explained by the petitioner. Even otherwise, we see no reason to interfere with the impugned order passed by the High Court.

HELD THAT:- Taking into consideration the averments made in the Interlocutory Application seeking restoration of the Special Leave Petition, the said application is allowed and the Special Leave Petition is restored to its original number on the file.

Judgment / Order

HON'BLE MR. JUSTICE J.B. PARDIWALA AND HON'BLE MR. JUSTICE K.V. VISWANATHAN

For the Petitioner(s): Mr. N Venkataraman, A.S.G., Ms. Madhulika Upadhyay, AOR, Mrs. Gargi Khanna, Adv., Mr. V Chandrashekhara Bharathi, Adv., Mr. Udit Dedhiya, Adv., Mr. Jagdish Chandra, Adv., Ms. Seema Bengani, Adv.

For Respondent(s) : None.

ORDER PER

1. Heard the learned counsel appearing for the petitioner Revenue.
2. Taking into consideration the averments made in the Interlocutory Application No.201261/2025 seeking restoration of the Special Leave Petition, the said application is allowed and the Special Leave Petition is restored to its original number on the file.
3. The Miscellaneous Application stands disposed of.