ITEM NO.59 COURT NO.5 SECTION IV-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No.33196/2026

[Arising out of impugned final judgment and order dated 10-09-2026 in CWP No. 11303/2026 passed by the High Court of Punjab & Haryana at Chandigarh]

UNION OF INDIA & ORS. Petitioner(s)

VERSUS

BHARAT INDUSTRIAL ENTERPRISES PVT LTD Respondent(s)

(IA No. 283537/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 18-09-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) : Mr. N. Venkataraman, ASG
Mr. Sudarshan Lamba, AOR
Mr. V.C. Bharathi, Adv.
Mr. Bhuvan Kapoor Adv.
Mr. Harsh Nithin Gokhle, Adv.

#For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Heard Mr. N. Venkatarman, the learned ASG appearing for the

Revenue.

2. By the impugned Judgment, the High Court has declared Section 147A of the Income Tax Act 1961, (for short, “the Act, 1961”), as unconstitutional.

3. Broadly, three questions arise for our consideration:-

(i) Whether the High Court erred in holding that the notices under Section 148 and Section 148A respectively must be issued only by the Faceless Assessing Officer more particularly when Section 144B, the sole repository of the Faceless Regime, makes no reference to Sections 148 and 148A respectively and the scheme dated 29.03.2022 framed under Section 151A restricts the application of the faceless manner to the extent provided in Section 144B?

(ii) Whether the High Court erred in holding that the notices under Section 148 and 148A respectively must be issued only by the Faceless Assessing Officer, overlooking the fact that no Notification under Section 120 was ever issued by the Board which empowered the Faceless Assessing Officer to perform such functions or ousted the jurisdiction of the Jurisdictional Assessing Officer from performing such functions?

(iii) Whether the High Court erred in holding that Section 147A does not pass the muster of a Validation Enactment, overlooking the fact that Section 147A operates notwithstanding any Judgement, Section 151A and the Scheme dated 29.03.2022 framed under Section 151A, and prescribes the Assessing Officer for the purposes of Sections 148 and 148A respectively, which is not the Faceless Assessing

Officer, thereby removing the defect pointed out by various High Courts and clarifying the position as to who the Assessing Officer is?

4. Leave granted.

5. The impugned judgment and order passed by the High Court shall remain stayed from its operation on the condition that the assessment and reassessment proceedings shall not proceed further till the final disposal of the main matter.

6. Notify this appeal for final hearing on 03.12.2026.

(CHANDRESH)	(POOJA SHARMA)
ASTT. REGISTRAR-cum-PS	COURT MASTER (NSH)

#appearance not given.