

SC: Dismisses another Revenue SLP in JAO-FAO controversy; Issue fate unclear

Aug 18, 2025

Prakash Pandurang Patil [TS-1072-SC-2025]

Conclusion

Even as a batch of almost [700 Revenue appeals](#) on the JAO-FAO controversy is pending before a Bench of Supreme Court, another bench has once again dismissed a Revenue SLP on this issue; While hearing a Revenue appeal earlier today against a [Bombay HC ruling](#) (which had followed [Hexaware](#)), SC dismissed the SLP on both grounds of delay and merits; SLP was dismissed by a Bench led by Justice J.B. Pardiwala, which had also dismissed another Revenue SLP on this issue few weeks ago; Against that SLP dismissal, Revenue has preferred a [Miscellaneous Application](#), urging the Court to restore the appeal and tag it with the batch of 700 cases pending before a bench led by Justice B.V. Nagarathna.:SC

Decision Summary

The SLP was dismissed earlier today by a Bench of Justice J.B. Pardiwala and Justice K.V. Viswanathan.

Taxsutra Note

Bombay HC, in the case cited above, had allowed assessee's writ by following Hexaware judgment, particularly these lines in that judgment wherein the HC held " ... *there is no question of concurrent jurisdiction of the JAO and the FAO for issuance of notice under Section 148 of the Act or even for passing assessment or reassessment order.* "

Case Law Information

Taxpayer Name

- Prakash Pandurang Patil

Judicial Level & Location

- Supreme Court

Appeal Number

- SPECIAL LEAVE PETITION (CIVIL) Diary No. 39689/2025

Date of Ruling

- 2025-08-18

Ruling in favour of

- Assessee

Nature of Issue

- Assesment Procedures

Judges

- Justice J.B. Pardiwala
- Justice K.V. Viswanathan