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Litigation Management in Jurisdictional Challenge to issue Notice u/s 148 of Income Tax Act (JAO vs FAO) matter in the Apex Court: Letter F. No. DDIT/ SCC/202203/JAO vs FAO/2026/356, dated 28th January, 2026: The Directorate of Legal & Research was receiving multitude of SLP proposal on the above issue from the field offices all over India. The common question of law involved in these proposals are the validity in issuing notice u/s 148 of the Income Tax Act, 1961 (the Act) by the Jurisdictional Assessing Officer (JAO) as against the Faceless Assessing Officer (FAO) claimed by the assessee. Majority of the High Courts are deciding the issue in favour of assessee which includes High Court of Bombay, Madhya Pradesh, Chhattisgarh, Punjab & Haryana and Rajasthan. However, High Court of Delhi, Gujarat and Madras have decided the issue in favour of Department in few cases. There are at least more than 1000 SLPs pending in the Supreme Co.....