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Supreme Court Sends Tax Reassessment Battle Back to High Courts After 2026 Law Shift

Sheikh Rayees • April 30, 2026

PUBLISHED REPORT

In a move that reshapes the trajectory of thousands of pending tax disputes, the Supreme Court of India has wiped the slate clean on a contentious legal question—who gets to issue reassessment notices under income tax law—and handed the matter back to various High Courts for a fresh look.



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