2024:BHC-AUG:22054-DB

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

908 WRIT PETITION NO. 5660 OF 2024

RAVINDRA JAISINGRAO CHAVAN
VERSUS
THE PRINCIPAL COMMISSIONER INCOME TAX AND ANOTHER

Mr.R.R.Chandak, Advocate for the Petitioner.
Mr.Alok Sharma, Advocate for Respondent Nos. 1 and 2.

**(CORAM : RAVINDRA V. GHUGE AND
Y.G.KHOBRAGADE, JJ.)**

DATE : SEPTEMBER 12, 2024

PER COURT :

1. We have heard the learned Advocates for the respective sides.

2. Since the Law on identical set of facts, has been settled in **Abhin Anilkumar Shah Vs. Income Tax Officer, International Tax Ward Circle 4(2)(1), Mumbai and Others,** vide judgment dated 28.08.2024 passed in WP (L) No.16750/2024, we are not adverting to the entire submissions of the learned Advocates for the respective sides. Suffice it to say that the mandate of resorting to the faceless procedure for issuance of notices u/s 148 of the Income Tax Act, would be covered by

the scheme notified by the Central Government, dated 29.03.2022 and would not, therefore, exclude the central charges and international taxation charges from the application of the faceless mechanism, as notified u/s 144(b) r/w Section 151-A of the Act.

3. In fact, the issue involved in this Petition is covered in the judgment of this Court dated 03.05.2024, delivered in **WP No.1778/2023 (Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax and 4 others)** and **Capital GLP Vs. Assistant Commissioner of Income Tax, Circle 2(1)(1),Mumbai and Others, WP (L) No.15289/2024**, the issue is no longer res-integra. Similar view is taken in **Kairos Properties Pvt.Ltd., Vs. The Assistant Commissioner of Income Tax and Others, WP (L) No.22686/2024, dated 05.08.2024** and the view taken by the Telangana High Court in **Sri Venkataramana Reddy Patloola Vs.Deputy Commissioner of Income tax, Circle 1(1), Hyderabad and Others [2024 SCC Online TS 1792].**

4. In view of the above, **this Writ Petition is allowed in terms of prayer clause 'C'**.

5. Needless to state, all contentions of the litigating parties are kept open in the proceedings, which are to be conducted through the faceless mechanism.

(Y.G.KHOBRAGADE, J.) **(RAVINDRA V. GHUGE, J.)**