



(1)

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD**

**3 WRIT PETITION NO. 7914 OF 2024**

**SANJAY ELECTRICALS AND APPLIANCES, PARTNERSHIP  
FIRM THROUGH ITS PARTNER AKASH PARASMAL  
GADIYA  
VERSUS  
THE PRINCIPAL COMMISSIONER INCOME TAX AND  
OTHERS**

....

Mr R. R. Chandak, Advocate for Petitioner  
Mrs Kalpalata Bharaswadkar, Advocate for Respondents

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

**DATE : 5th August, 2024**

**PER COURT:**

1. We have heard the learned Advocates for the respective sides. Several issues have been raised in this Petition, *inter alia*, that the impugned notice could not have been issued by the Jurisdictional Assessing Officer (JAO) and which could have been issued in terms of the provisions of Section 151(A) of the Income Tax Act, 1961 by the Faceless Assessing Officer (FAO).

(2)

2. The learned Advocates for the respective sides submit that the judgment dated 03/05/2024, delivered at the Principal Seat in WP No.1778/2023 (**Hexaware Technologies Limited Vs. the Assistant Commissioner of Income Tax and Others**), settles this issue. The notice could not have been issued, save and except, by the Faceless Assessing Officer. If it is not issued by the FAO, this Court has ruled in **Hexaware Technologies** (supra), that such notice is unsustainable and, accordingly, the notice was quashed and set aside.

3. It is, thus, obvious that the notice being not in accordance with the scheme framed u/s 151(A) of the Income Tax Act, 1961, the view taken in **Hexaware Technologies** (supra), would be applicable to this case.

4. In view of the above and considering the conclusions drawn in **Hexaware Technologies** (supra), the notice issued u/s 148 would be unsustainable. The same is, therefore, quashed and set aside. Any further demand notice or penalty notice in furtherance thereof, would also not survive and stands set aside.

(3)

5. With the above directions, **this Writ Petition is disposed off.** Needless to state, all the contentions of both the sides, save and except, those which are covered by **Hexaware Technologies** (supra), and which are available to the parties in a proceeding, which can be initiated by the FAO under the scheme framed u/s 151(A) of the Income Tax Act, are left open.

**(Y. G. KHOBRADE, J.)**

**(RAVINDRA V. GHUGE, J.)**

sjk