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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
(914) WRIT PETITION NO. 1166 OF 2023**

Rupani Intercom Pvt. Ltd. ...Petitioner
Versus
Income Tax Officer Ward-14(3)(1),
Mumbai & Ors. ...Respondents

AND

(917) WRIT PETITION NO. 3581 OF 2022

Kishin Shewaram Loungani ...Petitioner
Versus
Income Tax Officer Ward-23(2)(6),
Mumbai & Ors. ...Respondents

AND

(918) WRIT PETITION NO. 256 OF 2023

Celestial Aviation Funding Unlimited
Company ...Petitioner
Versus
Deputy Commissioner of Income Tax,
International Tax, Circle 2(3)(2) & Ors. ...Respondents

AND

(919) WRIT PETITION NO. 2189 OF 2023

Sodexo India Service Private Limited ...Petitioner
Versus
ACIT, Mumbai & Ors. ...Respondents

AND

(920) WRIT PETITION (L) NO. 5792 OF 2023

Indira Suresh Agrawal ...Petitioner
Versus
Income Tax Officer, Ward12(2)(1) & Ors. ...Respondents

AND

(929) WRIT PETITION NO. 71 OF 2024

Roche Products (India) Private Limited ...Petitioner

Versus
 Assistant Commissioner of Income Tax
 International Tax, Circle 1(3)(1),
 Mumbai & Anr. ...Respondents

AND
(932) WRIT PETITION (L) NO. 5981 OF 2024

Saira Banu Khan ...Petitioner
 Versus
 Assistant Commissioner of Income Tax
 Central Circle 4(1) & Ors. ...Respondents

CIVIL APPELLATE JURISDICTION

(922) WRIT PETITION NO. 6452 OF 2023

Kishore Haresh Ramchandran ...Petitioner
 Versus
 Income Tax Officer Ward 2(2) & Ors. ...Respondents

AND
(926) WRIT PETITION NO. 15251 OF 2023

Rohini Anil Pandhe ...Petitioner
 Versus
 the Assistant Commissioner of
 Income Tax & Anr. ...Respondents

WP/1166/2023
 Ms. Dinkle Hariya, Advocate for Petitioner.
 Ms. Swapna Gokhale for Respondents-Revenue.

WP/3581/2022
 Mr. Jas Sanghavi and Mr. Yash Prakash and Ms Vikas Poojary i/b PDS Legal
 for the Petitioner.
 Mr. Akhileshwar Sharma for Respondents-Revenue.

WP/256/2023
 Ms. Fereshte Sethna and Mr. Mrunal Parekh i/b DMD Advocates for
 Petitioner.
 Mr. Suresh Kumar for Respondents.

WP/2189/2023

Mr. Mrunal Parekh i/b DMD Advocates for Petitioner.

Mr. Devvrat Singh for Respondents-Revenue.

WPL/5792/2023

Ms. Anjali Trivedi i/b V Thakers Advocates for Petitioner.

Mr. Subir Kumar a/w Mr. Abhinav Palsikar for Respondents-Revenue.

WP/6452/2023

Mr. Dharan Gandhi for Petitioner.

Mr. Akhileshwar Sharma for Respondents-Revenue.

WP/15251/2023

Ms. Dinkle Hariya i/b Ms. Rashmi Vyas for Petitioner.

Mr. Akhileshwar Sharma for Respondents-Revenue.

WP/71/2024

Ms. Fereshte Sethna a/w Mr. Mrunal Parekh i/b DMD Advocates for Petitioner

Mr. Suresh Kumar for Respondents.

WPL/5981/2024

Mr. Dharan V. Gandhi for Petitioner.

Mr. N. C. Ranganayakulu for Respondents-Revenue.

**CORAM : K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.**

DATED : 10th MAY 2024

PC. :

1 All these petitions relate to different Assessment Years. We are informed by counsel for Petitioners that these Petitions will be covered by the judgment of this court in *Hexaware Technologies Limited v. Assistant Commissioner of Income Tax Circle 15(1)(2) Mumbai and Ors.*¹ Counsel for Respondents concur.

1 2024 SCC OnLine 1249

3 Therefore, the notices and orders impugned in these petitions are quashed and set aside. In case any re-assessment orders are passed, the same also will stand quashed. So also, consequential demand notices or penalty notices will also stand quashed and set aside.

4 Petitions disposed accordingly.

5. Whichever contention raised in the Petitions not covered by the *Hexaware Technologies (Supra)* is kept open to be raised, should the need arise.

(DR. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)