IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

(907) WRIT PETITION NO. 6985 OF 2024

Sharad Co-operative Housing Society
Limited ...Petitioner
Versus
Union of India & Ors. ...Respondents

AND

(921) WRIT PETITION NO. 5965 OF 2023

Rajeev Balkishan Agarwal ...Petitioner
Versus
Income Tax Officer Ward-2(1),
Thane & Anr. ...Respondents

ORDINARY ORIGINAL CIVIL JURISDICTION

(923) WRIT PETITION (L) NO. 12282 OF 2023

Manav Greys Exim Private Limited ...Petitioner
Versus
Income Tax Officer Ward-7(2)(1),
& Ors. ...Respondents

AND

(925) WRIT PETITION (L) NO. 13832 OF 2023

Royal Chains private Limited ...Petitioner
Versus
The Deputy Commissioner of Income Tax,
Central Circle 3(3) & Ors. ...Respondents

AND

(927) WRIT PETITION (L) NO. 20132 OF 2023

Ghansham Doulatram Pahlajani ...Petitioner
Versus
Assistant Commissioner of Income Tax,
Circle 22(1) & Ors. ...Respondents

AND

(933) WRIT PETITION (L) NO. 6692 OF 2024

Apex Knives Pvt. Ltd. ...Petitioner
Versus
Income Tax Officer, Ward 6(1)(1) & Ors. ...Respondents

AND

(934) WRIT PETITION (L) NO. 12068 OF 2024

Meybuen Ventures Private Limited ...Petitioner
Versus
Income Tax Officer, Ward 2(2)(3), Mumbai
& Ors. ...Respondents

AND

(936) WRIT PETITION (L) NO. 15833 OF 2024

Satyaraj Co-operative Credit Society Ltd. ...Petitioner
Versus
Income Tax Officer, Ward 41(2)(5),
Mumbai & Ors. ...Respondents

AND

(937) WRIT PETITION (L) NO. 15836 OF 2024

Geetadevi Vindokumar Bind ...Petitioner
Versus
Income Tax Officer Ward 27(1)(5),
Mumbai & Ors. ...Respondents

AND

(938) WRIT PETITION (L) NO. 15837 OF 2024

Ankytrixx and Friend Entertainment LLP ...Petitioner
Versus
Income Tax Officer, Ward 17(1)(1), Mumbai
& Ors. ...Respondents

AND
(939) WRIT PETITION (L) NO. 15872 OF 2024

Aditya Birla Fashion and Retail Limited ...Petitioner
Versus
Deputy Commissioner of income Tax
Circle 1(1)(1), Mumbai & Ors. ...Respondents

AND
(940) WRIT PETITION (L) NO. 15874 OF 2024

Kishor Champalal Solanki ...Petitioner
Versus
Union of India & Ors. ...Respondents

AND
(941) WRIT PETITION (L) NO. 15947 OF 2024

Vinod Jayantilal Shah ...Petitioner
Versus
Income Tax Officer, Ward 19(3)(1),
Mumbai & Ors. ...Respondents

WP/6985/2024
Ms. Neha Anchlia for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

WP/5965/2023
Mr. Dharan Gandhi i/b Mint & Confreres for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

WPL/12282/2023
Ms. Dinkle H. Hariya for Petitioner.
Mr. D. B. Deshmukh for Respondents-Revenue.

WPL/13832/2023
Ms. Dinkle H. Hariya for Petitioner.
Mr. Suresh Kumar i/b Mr. P. C. Chhotaray for Respondents-Revenue.

WPL/20132/2023
Ms. Dinkle H. Hariya for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

WPL/6692/2024
Ms. Dinkle H. Hariya for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

WPL/12068/2024
Mr. Kumar Kale i/b Ms. Radha Halbe for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

WPL/15833/2024
Mr. Kumar Kale for Petitioner.
Mr. Devendra Harnesha for Respondents-Revenue.

WPL/15836/2024
Mr. Kumar Kale for Petitioner.
Mr. Arjun Gupta for Respondents-Revenue.

WPL/15837/2024
Mr. Kumar Kale for Petitioner.
Mr. Ravi Rattesar for Respondents-Revenue.

WPL/15872/2024
Mr. Dinesh Kukreja i/b Mr. Sriram Sridharan for Petitioner.
Mr. Suresh Kumar for Respondents.

WPL/15874/2024
Mr. Naresh Jain a/w Ms. Neha Anchlia for Petitioner.
Mr. Devendra Harnesha for Respondents-Revenue.

WPL/15947/2024
Mr. Dinesh Kukreja i/b Mr. Sriram Sridharn for Petitioner.
Mr. Akhileshwar Sharma for Respondents-Revenue.

CORAM : K. R. SHRIRAM &
DR. NEELA GOKHALE, JJ.
DATED : 10th MAY 2024

P.C. :

1. Counsel for respondents undertake to file vakalatnama within two weeks from today. Undertaking accepted.

2. All these petitions relate to different Assessment Years. We are informed by counsel for petitioners that in these petitions the notices under Section 148 of the Income Tax Act, 1961 (the Act) were issued by the Jurisdictional Assessing Officer and not the National Faceless Assessment Centre and hence, is in violation of Section 151A of the Act. Counsel for petitioners state that as held by this Court in ***Hexaware Technologies Limited v/s. Assistant Commissioner of Income Tax Circle 15(1)(2) Mumbai and Ors.***[1], these notices will be invalid. Counsel for respondents concurs.

3. Therefore, the notices issued under Section 148 of the Act in these petitions are hereby 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 these petitions not covered by *Hexaware Technologies Limited (Supra*) is kept open to be raised, should the need arise.

(DR. NEELA GOKHALE, J.) **(K. R. SHRIRAM, J.)**

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