IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.10385 OF 2024

KF Bioplant Pvt. Ltd. .... Petitioner

Vs.

Assistant Commissioner of Income Tax
Circle 7, Pune & Ors. .... Respondents

Mr. J.D. Mistri, Senior Advocate a/w. Mr. Nishant Thakkar, Mr. Hiten Thakkar, Ms. Jasmin Amalsadvala & Mr. Bhavesh Bhatia i/b. Lumiere Law Partners for the Petitioner.

Mr. Akhileshwar Sharma for the Respondents.

CORAM : G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.

DATE : 03 SEPTEMBER, 2024

PC:

1. We have heard Mr. Mistri, learned senior counsel for the petitioner.

2. It is the submission of Mr. Mistri that the challenge to the notice under section 148 dated 26th April, 2024 pertaining to the assessment year 2017-18 in this petition, is fully covered by a

decision of this Court in *Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.*[1].

3. On the last occasion, Mr. Sharma, learned counsel for the revenue had stated that the matter pertains to the central charge, and therefore, would not be covered by the scope of the scheme formulated under section 151A of the Income Tax Act, 1961 (***"the Act"***), in view of an order passed by the Central Government under section 144B(2) of the Act. Towards the same, it was requested that the learned additional solicitor general be permitted to address the Court, and the matter was kept for today.

4. Mr. Mistri would point out that the aforesaid issue no longer *res integra* in view of a subsequent decision rendered by us in *Abhin Anilkumar Shah Vs. Income-tax Officer, International Tax Ward Circle-4(2)(1), Mumbai & Ors.*[2] and *Ganesh Nivrutti Jagtap Vs. Assistant Commissioner of Income-tax, Central Circle-5(3), Mumbai & 2 Ors.*[3] Mr. Sharma seeks an adjournment of four weeks to enable the learned ASG to address us.

5. Be that as it may, as a last chance, since the learned additional

[1] (2024) 464 ITR 430
[2] WP(L) No.16750 of 2024
[3] WP (L) No.10683 of 2023

solicitor general desires to address us on a covered point, the matter is stood over by a week to 10th September, 2024. Since it is submitted that the matter is fully covered, it shall retain its position on the supplementary board.

6. Ad-interim relief granted earlier to continue until the next date of hearing.

7. Stand over to **10th September, 2024 HOB**.

(SOMASEKHAR SUNDARESAN, J.) **(G. S. KULKARNI , J.)**