

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11356 OF 2024**

Pushpak Auxichem Pvt Ltd.

...Petitioner

Vs.

Assistant Commissioner of Income Tax, Circle -1

Kalyan & Anr.

...Respondents

Mr. Shreyas Shrivastava for Petitioner.

Mr. Akhileshwar Sharma for Respondents.

**CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATE: 30 SEPTEMBER, 2024.**

P.C.

1. Learned Advocate for the petitioner is permitted to file rejoinder.
2. For the reasons as recorded by us in **M/s. J. D. Printer Pvt. Ltd. Vs. Income Tax Officer – 15(1)(2) & Ors.¹**, in regard to our observations on the proceedings involving the decision in **Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.²**, we pass the following order:

ORDER

- I. Rule. Respondents waive service.
- II. Pending the hearing and final disposal of this petition, there shall be interim orders in terms of prayer clause (c).
- III. Liberty to the parties to apply after appropriate orders are passed by the Supreme Court and / or final decision of the Supreme Court in Hexaware.

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI, J.)

1 Writ Petition No. 12187 of 2024

2 (2024) 464 ITR 430