IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 13790 OF 2024

Ganesh Bhivraj Bhutada ...Petitioner
Versus
Assistant Commissioner Of Income Tax
Central Circle 1 1 Pune ...Respondent

Mr. Jay Bhansali for Petitioner.

Ms. Smita Thakur a/w Mr. Suresh Kumar for Respondent.

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.

DATED: 07 OCTOBER 2024

P.C.

1. We have heard learned counsel for the parties.

2. At the outset, it is urged on behalf of the petitioner that the primary issue which arises in the present proceedings is that the Jurisdictional Assessing Officer (JAO) who has issued the impugned notice would not have jurisdiction to issue the impugned notice, in view of the principles of law as laid down by this Court in the case of Hexaware Limited. It is also his submission that the matter pertains to Central charges and hence, would also attract the observations of this Court in **Ganesh Nivrutti Jagtap Vs. Assistant Commissioner of Income Tax, Central Circle-5(3), Mumbai & Ors.**[1]

1 Writ Petition (L) No. 10683 of 2023

3. For the reasons as recorded by the Court in **M/s. J. D. Printers Pvt. Ltd. Vs. Income Tax Officer – 15(1)(2) & Ors.**[2], considering our observations on the proceedings, involving the decision in ***Hexaware Technologies Limited Vs. Assistant Commissioner of Income Tax & 4 Ors.*** [3], 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 (d).

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.

(FIRDOSH P. POONIWALLA, J.) **(G. S. KULKARNI , J.)**

2 Writ Petition No. 12187 of 2024

3 (2024) 464 ITR 430